



REPUBLIC OF KENYA



2026/2027

ESTIMATES OF REVENUE GRANTS AND LOANS

of the

Government of Kenya

for the year ending 30th June 2027

June 2026

Estimates of Revenue, Grants and Loans

of the

Government of Kenya

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ESTIMATES OF REVENUE AND GRANTS - OVERALL SUMMARY I

Code	Description	Actual Receipts	Actuals Receipts	Printed Estimates	Revised Estimates I	Estimates	Projections	
		2023/2024 ¹	2024/2025 ²	2025/2026 ³	2025/2026 ³	2026/2027	2027/2028	2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
111	Taxes on Income, Profits, and Capital Gains	1,114,356,775,840	1,157,720,325,215	1,379,772,273,197	1,361,772,273,197	1,493,641,911,575	1,586,459,229,124	1,732,573,290,237
114	Taxes on Goods and Services	1,086,934,447,058	1,103,858,824,505	1,349,938,079,029	1,311,051,667,055	1,476,672,065,625	1,561,444,401,788	1,696,832,126,639
115	Taxes on International Trade and Transactions	228,359,514,746	250,657,812,902	264,045,075,629	274,574,871,702	296,191,418,412	308,694,495,339	323,207,225,822
110	Taxes	2,429,650,737,645	2,512,236,962,623	2,993,755,427,855	2,947,398,811,954	3,266,505,395,612	3,456,598,126,251	3,752,612,642,698
121	Social Security Contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
120	Social contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
131	Grants From Foreign Governments	4,794,661,643	5,673,396,563	11,115,726,183	9,009,726,183	9,564,094,616	7,500,186,567	9,707,784,951
132	Grants From International Organizations	17,516,086,484	24,803,987,000	35,438,982,264	34,025,465,360	34,039,461,030	31,832,273,420	21,825,409,552
130	Grants	22,310,748,127	30,477,383,562	47,310,708,447	43,035,191,543	43,603,555,646	39,332,459,987	31,533,194,504
141	Property Income	54,981,351,099	117,534,920,613	97,999,453,814	153,659,965,170	79,088,700,247	70,142,541,391	71,999,681,158
142	Sales of Goods and Services	186,729,862,611	187,335,716,493	267,781,459,279	241,786,735,009	283,483,721,489	271,179,049,395	278,643,317,649
143	Fines, Penalties, and Forfeitures	1,543,531,500	1,258,652,591	3,333,105,760	3,022,716,549	13,029,609,172	13,031,994,935	13,038,140,967
144	Other Receipts Not Classified Elsewhere	6,746,886,591	5,934,966,351	3,441,185,947	4,502,657,702	4,782,493,799	5,357,558,979	5,692,804,532
140	Other Revenue	250,001,631,800	312,064,256,047	372,555,204,800	402,972,074,430	380,384,524,708	359,711,144,700	369,373,944,306
311	Receipts from Sale of Fixed Assets	481,300,000	481,300,000	12,927,660	790,986,037	548,572,815	632,797,385	689,832,385
312	Receipts from Sale of Inventories, Stocks and Commodities	7,149,644,679	7,121,644,679	7,935,794,317	7,944,994,317	8,222,811,691	8,448,711,691	8,821,606,691
314	Receipts from Sale of Non-Produced Assets	3,386,000,000	3,386,000,000	3,924,400,000	2,086,000,000	2,525,500,000	1,389,000,000	1,390,000,000
320	Transactions in Financial Assets	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	4,765,000,000	5,816,000,000	5,484,000,000
	Receipts from Sale of Assets	15,742,944,679	15,714,944,679	16,599,121,977	15,547,980,354	16,061,884,506	16,286,509,076	16,385,439,076
	TOTAL REVENUE EXCLUSIVE OF GRANTS	2,702,661,661,264	2,923,550,967,877	3,321,650,999,563	3,399,057,198,391	3,630,547,748,686	3,832,881,341,672	4,138,681,515,854
	TOTAL REVENUE INCLUSIVE OF GRANTS	2,724,698,872,049	2,956,871,285,403	3,368,881,708,010	3,438,981,198,391	3,674,151,304,332	3,872,213,801,659	4,170,214,710,358

REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II								
Code	Description	Actual Receipts	Actual Receipts	Estimates	Revised	Estimates	Projections	
		2023/2024 ¹	2024/2025 ²	2025/2026 ³	Estimates I	2026/2027	2027/2028	2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1111	Payable by Individuals	543,125,874,724	560,501,487,183	652,374,473,587	652,374,473,587	706,582,831,730	755,799,483,864	831,809,896,745
1112	Payable by Corporations and Other Enterprises (Net ⁴)	508,010,901,116	532,530,300,634	632,397,599,610	614,397,599,610	677,031,879,845	729,056,630,881	787,425,373,409
1110	Taxes on Income, Profits, and Capital Gains	1,051,136,775,840	1,093,031,787,817	1,284,772,073,197	1,266,772,073,197	1,383,614,711,575	1,484,856,114,745	1,619,235,270,154
11410	General Taxes on Goods and Services	660,318,596,802	681,869,593,311	791,819,881,652	791,819,881,652	853,780,727,172	967,800,624,274	1,050,766,046,591
11411	Value Added Taxes (Net ⁴)	645,488,794,612	660,728,713,526	771,704,059,467	771,704,059,467	829,214,706,699	941,322,240,495	1,020,968,931,071
11414	Taxes on Financial and Capital Transactions	14,829,802,190	21,140,879,785	20,115,822,185	20,115,822,185	24,566,020,473	26,478,383,779	29,797,115,520
11420	Excises (Net ⁴)	278,849,925,146	293,468,963,427	336,980,067,295	324,587,270,169	383,447,793,384	398,296,423,895	441,981,563,275
11450	Taxes on Use of Goods, Permission to Use Goods	4,592,681,325	1,809,950,224	1,956,880,116	2,015,315,352	2,270,250,731	2,515,237,727	2,786,966,744
11451	Motor Vehicles Taxes	4,384,430,329	1,691,208,974	1,736,774,451	1,856,570,862	2,065,008,437	2,281,834,323	2,521,426,927
11452	Other	208,250,996	118,741,251	220,105,665	158,744,491	205,242,294	233,403,404	265,539,817
11460	Other Taxes on Goods and Services	1,419,409,027	1,194,482,779	1,241,891,842	921,781,604	1,191,780,388	1,355,303,502	1,541,910,005
1140	Taxes on Goods and Services	945,180,612,299	978,342,989,741	1,131,998,720,905	1,119,344,248,777	1,240,690,551,675	1,369,967,589,398	1,497,076,486,615
1151	Customs and Other Import Duties (Net ⁴)	133,391,455,122	157,107,068,204	162,851,418,286	166,950,441,240	186,179,602,951	193,711,738,411	205,198,745,689
1156	Other Taxes on International Trade and Transactions	47,914,627,963	47,073,151,451	50,841,692,536	50,841,692,536	51,860,915,462	54,303,356,928	56,879,080,132
1150	Taxes on International Trade and Transactions	181,306,083,085	204,180,219,655	213,693,110,822	217,792,133,776	238,040,518,412	248,015,095,339	262,077,825,822
110	Taxes	2,177,623,471,225	2,275,554,997,214	2,630,463,904,924	2,603,908,455,750	2,862,345,781,662	3,102,838,799,482	3,378,389,582,590

REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Printed Estimates 2025/2026 ³	Revised Estimates 2025/2026 ³	2026/2027	Projections	
							2027/2028	2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	
1211	Employee Contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
1210	Social Security Contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
1200	Social Contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
1311	Current	3,671,205,399	3,671,205,399	7,803,726,183	7,803,726,183	7,507,694,616	6,300,186,567	9,090,784,951
1310	Grants from Foreign Governments	3,671,205,399	3,671,205,399	7,803,726,183	7,803,726,183	7,507,694,616	6,300,186,567	9,090,784,951
1321	Current	9,791,392,690	9,791,392,690	20,918,784,553	20,918,784,553	20,023,610,282	16,803,091,627	18,427,409,552
1320	Grants from International Organizations	9,791,392,690	9,791,392,690	20,918,784,553	20,918,784,553	20,023,610,282	16,803,091,627	18,427,409,552
1300	Grants	13,462,598,088	13,462,598,088	28,722,510,736	28,722,510,736	27,531,304,898	23,103,278,194	27,518,194,504
1411	Interest	2,109,616,694	3,427,905,318	2,408,654,944	2,408,654,944	2,962,880,496	2,861,852,924	2,452,261,624
1412	Dividends	42,885,327,660	84,828,295,497	69,638,963,239	115,638,963,239	52,266,321,644	63,742,676,163	65,924,984,863
1413	Withdrawals from Income of Quasi-Corporations	4,731,900,000	24,212,739,883	20,000,000,000	30,000,000,000	-	-	-
1415	Rent	3,206,111,249	3,059,619,409	4,084,793,131	3,574,304,487	22,134,705,607	1,706,549,804	1,750,967,171
1410	Property Income	52,932,955,603	115,528,560,107	96,132,411,314	151,621,922,670	77,363,907,747	68,311,078,891	70,128,213,658
1422	Administrative Fees	21,921,951,091	22,517,957,732	21,794,495,881	21,843,623,010	29,117,686,620	30,538,625,329	34,400,753,562
1423	Incidental Sales by Non-market Establishments	82,815,891	79,766,075	92,712,102	79,766,075	103,130,333	117,280,754	133,428,687
1420	Sales of Goods and Services	22,004,766,982	22,597,723,808	21,887,207,983	21,923,389,085	29,220,816,954	30,655,906,082	34,534,182,249
1430	Fines, Penalties, and Forfeitures	1,543,531,500	1,258,652,591	3,333,105,760	3,022,716,549	13,029,609,172	13,031,994,935	13,038,140,967
1440	Other Receipts Not Classified Elsewhere	5,519,128,212	4,969,207,972	2,332,944,947	3,379,316,702	3,519,152,799	4,034,217,979	4,319,463,532
1400	Other Revenue	82,000,382,296	144,354,144,477	123,685,670,004	179,947,345,006	123,133,486,672	116,033,197,887	122,020,000,406
	TOTAL REVENUE EXCLUSIVE OF GRANTS (EXCHEQUER)	2,260,137,442,305	2,420,133,675,297	2,754,486,546,059	2,784,192,771,888	2,985,742,822,445	3,219,157,559,013	3,500,719,072,771
	TOTAL REVENUE INCLUSIVE OF GRANTS (EXCHEQUER)	2,273,600,040,393	2,433,596,273,385	2,783,209,056,795	2,812,915,282,624	3,013,274,127,343	3,242,260,837,207	3,528,237,267,274

REVENUE AND GRANTS COLLECTED AS APPROPRIATION IN AID - SUMMARY III								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Projections	
							2027/2028	2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Recurrent Appropriation in Aid								
1140	Taxes on Goods and Services (include RML)	103,064,966,143	103,064,966,148	170,931,358,124	138,598,418,278	136,039,387,409	136,752,657,390	139,881,977,274
1150	Taxes on International Trade and Transactions	9,657,431,661	9,657,431,661	9,657,900,000	9,657,900,000	9,657,900,000	9,657,400,000	9,657,400,000
1100	Taxes	113,599,297,804	112,722,397,809	180,589,258,124	148,256,318,278	146,533,987,409	146,410,057,390	149,539,377,274
1410	Property Income	1,240,976,500	1,198,941,510	1,012,042,500	1,112,042,500	1,100,792,500	1,207,462,500	1,214,467,500
1420	Sales from Goods and Services	154,986,387,243	154,971,284,299	198,985,428,376	197,713,545,924	233,587,682,603	223,655,313,313	230,815,775,400
1440	Other Receipts Not Classified Elsewhere	1,227,758,379	965,758,379	1,108,241,000	1,123,341,000	1,263,341,000	1,323,341,000	1,373,341,000
1400	Other Revenue	157,455,122,122	157,135,984,188	201,105,711,876	199,948,929,424	235,951,816,103	226,186,116,813	233,403,583,900
3110	Receipts from Sale of Fixed Assets	481,300,000	481,300,000	12,927,660	790,986,037	548,572,815	632,797,385	689,832,385
3120	Receipts from Sale of Inventories, Stocks and Commodities	7,121,644,679	7,121,644,679	7,935,794,317	7,944,994,317	8,222,811,691	8,448,711,691	8,821,606,691
3140	Receipts from Sale of Non-Produced Assets	3,286,000,000	3,286,000,000	3,874,400,000	2,036,000,000	1,337,000,000	1,339,000,000	1,340,000,000
3200	Transactions in Financial Assets	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	4,765,000,000	5,816,000,000	5,484,000,000
	Receipts from Sale of Assets	15,614,944,679	15,614,944,679	16,549,121,977	15,497,980,354	14,873,384,506	16,236,509,076	16,335,439,076
	Total Recurrent AIA	286,669,364,605	285,473,326,676	398,244,091,977	363,703,228,056	397,359,188,018	388,832,683,279	399,278,400,250
Development Appropriation in Aid								
1110	Taxes on Income, Profits, and Capital Gains	63,220,000,000	64,688,537,398	95,000,200,000	95,000,200,000	110,027,200,000	101,603,114,380	113,338,020,083
1140	Taxes on Goods and Services	38,688,868,616	22,450,868,616	47,008,000,000	53,109,000,000	67,274,516,291	54,724,155,000	59,873,662,750
1150	Taxes on international trade and transactions (RDL)	37,396,000,000	36,820,161,586	40,694,064,807	47,124,837,926	48,493,000,000	51,022,000,000	51,472,000,000
1100	Taxes	139,304,868,616	123,959,567,600	182,702,264,807	195,234,037,926	225,794,716,291	207,349,269,380	224,683,682,833
1310	Grants From Foreign Governments	1,123,456,244	2,002,191,164	3,312,000,000	1,206,000,000	2,056,400,000	1,200,000,000	617,000,000
1311	Current	-	-	-	-	-	-	-
1312	Capital	3,643,136,948	2,002,191,164	3,312,000,000	1,206,000,000	2,056,400,000	1,200,000,000	617,000,000
1320	Grants From International Organizations	7,724,693,794	15,012,594,310	14,520,197,711	13,106,680,807	14,015,850,748	15,029,181,793	3,398,000,000
1321	Current	-	-	-	-	-	-	-
1322	Capital	15,247,594,310	15,012,594,310	14,520,197,711	13,106,680,807	14,015,850,748	15,029,181,793	3,398,000,000
1330	From Other General Government Units	-	-	-	-	-	-	-
1330	Grants Received by Other	-	-	756,000,000	-	-	-	-
1300	Grants	8,848,150,039	17,014,785,474	18,588,197,711	14,312,680,807	16,072,250,748	16,229,181,793	4,015,000,000
1410	Property Income	807,418,996	807,418,996	855,000,000	926,000,000	624,000,000	624,000,000	657,000,000
1420	Sales from Goods and Services	9,738,708,386	9,766,708,386	46,908,822,920	22,149,800,000	19,838,521,932	16,867,830,000	13,293,360,000
1440	Other Receipts Not Classified Elsewhere	-	-	-	-	-	-	-
1400	Other Revenue	10,546,127,382	10,574,127,382	47,763,822,920	23,075,800,000	20,462,521,932	17,491,830,000	13,950,360,000
3140	Receipts from Sale of Non-Produced Assets	100,000,000	100,000,000	50,000,000	50,000,000	1,188,500,000	50,000,000	50,000,000
	Other Receipts from Sale of Assets	128,000,000	100,000,000	50,000,000	50,000,000	1,188,500,000	50,000,000	50,000,000
	Total Development AIA	158,827,146,037	151,648,480,456	249,104,285,438	232,672,518,733	263,517,988,971	241,120,281,173	242,699,042,833
	TOTAL REVENUE EXCLUSIVE OF GRANTS	436,648,360,603	420,107,021,658	629,516,179,704	582,063,065,982	644,804,926,241	613,723,782,659	637,962,443,083
	TOTAL REVENUE INCLUSIVE OF GRANTS	445,496,510,642	437,121,807,132	647,348,377,415	596,375,746,789	660,877,176,989	629,952,964,452	641,977,443,083

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		KSh	KSh	KSh		KSh	KSh	KSh
	1110000 Taxes on Income, Profits and Capital Gains (Receiver of Revenue - Principal Secretary to the National Treasury)							
1111000	Income Tax from Individuals (P.A.Y.E)							
1111001	Income Tax from Individuals (P.A.Y.E)	543,125,874,724	560,501,487,183	652,374,473,587	652,374,473,587	706,582,831,730	755,799,483,864	831,809,896,745
1112000	Income Tax from Corporations (Other Enterprises)							
1112001	Income Tax from Corporations (Other Enterprises) ⁶	508,610,901,116	533,130,300,634	632,997,599,610	614,997,599,610	677,931,879,845	729,956,630,881	788,325,373,409
1112003	Refunds	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(900,000,000)	(900,000,000)	(900,000,000)
	Total Taxes on Income, Profits and Capital Gains (Net⁴)	1,051,136,775,840	1,093,031,787,817	1,284,772,073,197	1,266,772,073,197	1,383,614,711,575	1,484,856,114,745	1,619,235,270,154
	1140000 Taxes on Goods and Services (Receiver of Revenue - Principal Secretary to the National Treasury)							
1141110	VAT on Domestic Goods and Services							
1141111	Receipt from VAT on Domestic Goods and Services	343,366,837,438	362,661,920,927	418,202,144,965	418,202,144,965	461,869,723,463	506,026,855,389	548,603,922,589
1141112	Refund of VAT on Domestic Goods and Services	(30,000,000,000)	(35,000,000,000)	(35,000,000,000)	(35,000,000,000)	(37,000,000,000)	(37,000,000,000)	(37,000,000,000)
1141120	VAT on Imported Goods and Services							
1141121	Receipts from VAT on Imported Goods and Services	332,121,957,174	333,066,792,599	388,501,914,502	388,501,914,502	404,344,983,237	472,295,385,105	509,365,008,482
	Total VAT (Net⁴)	645,488,794,612	660,728,713,526	771,704,059,467	771,704,059,467	829,214,706,699	941,322,240,495	1,020,968,931,071
1141400	Taxes on Financial and Capital Transactions (Receiver of Revenue - Principal Secretary to the National Treasury)							
1141402	Second Hand Motor Vehicle Purchase Tax	282,675,656	184,847,131	202,920,989	202,920,989	225,702,969	249,401,780	275,588,967
1141403	Capital Gains Tax	8,380,634,320	6,237,191,978	5,145,063,446	5,145,063,446	7,615,767,335	8,415,422,905	9,299,042,310
1141404	Stamp Duty							
1141404	Stamp duty	6,166,492,214	14,718,840,676	14,770,837,750	14,770,837,750	16,724,550,169	17,813,559,093	20,222,484,243
1141405	Stamp Duty Refunds	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
	Total Stamp Duty	6,166,492,214	14,718,840,676	14,767,837,750	14,767,837,750	16,724,550,169	17,813,559,093	20,222,484,243
	Total Taxes on Financial and Capital Transactions	14,829,802,190	21,140,879,785	20,115,822,185	20,115,822,185	24,566,020,473	26,478,383,779	29,797,115,520
1140301	Excise Taxes	278,534,767,928	293,188,092,446	336,251,404,591	323,858,607,465	383,311,228,452	398,035,161,058	441,582,820,997
1140302	Excise Refunds	(480,000,000)	(720,000,000)	(720,000,000)	(720,000,000)	(1,080,000,000)	(1,080,000,000)	(1,080,000,000)
1140309	Anti-adulteration Levy	795,157,218	1,000,870,980	1,448,662,704	1,448,662,704	1,216,564,932	1,341,262,837	1,478,742,278
1146000	Other Taxes on Goods and Services (Receiver of Revenue - Principal Secretary to the State Department for Mining)							
1146001	Cement Levy (Receiver of Revenue - Principal Secretary to the State Department)	1,146,707,852	921,781,604	1,241,891,842	921,781,604	1,191,780,388	1,355,303,502	1,541,910,005
1146001	Export Levy	272,701,175	272,701,175	-	-	-	-	-
	Total Taxes on Goods and Services (Net⁴)	940,587,930,974	976,533,039,517	1,130,041,840,789	1,117,328,933,425	1,238,420,300,944	1,367,452,351,671	1,494,289,519,871

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1150000 Taxes on Inter. Trade & Transactions (Receiver of Revenue - Principal Secretary to the National Treasury)							
1151000	Receipts from Customs and Other Import Duties							
1151001	Customs Duties	133,571,455,122	157,287,068,204	163,031,418,286	167,130,441,240	186,419,602,951	193,951,738,411	205,438,745,689
1151003	Customs Duties Refunds	(180,000,000)	(180,000,000)	(180,000,000)	(180,000,000)	(240,000,000)	(240,000,000)	(240,000,000)
1152000	Export Levies							
115300	Exemptions on customs and other Import duties							
1156000	Other Taxes on International Trade and Transactions							
1156001	Import Declaration Fees	47,914,627,963	47,073,151,451	50,841,692,536	50,841,692,536	51,860,915,462	54,303,356,928	56,879,080,132
	Total Taxes on International Trade & Transactions (Net⁴)	181,486,083,085	204,180,219,655	213,693,110,822	217,792,133,776	238,040,518,412	248,015,095,339	262,077,825,822
	114500 Receipts from Permission to use Goods or to Perform Services and Activities (Receiver of Revenue - Principal Secretary to the National Treasury)							
1145006	Licences under Traffic Act	4,384,430,329	1,691,208,974	1,736,774,451	1,856,570,862	2,065,008,437	2,281,834,323	2,521,426,927
	(Receiver of Revenue - Principal Secretary Internal Security and National Administration)							
1140599	Licences under Betting, Lotteries and Gaming Act	203,394,896	110,179,837	205,949,118	150,183,077	194,173,159	220,815,483	251,218,713
	(Receiver of Revenue - Principal Secretary to the State Department for Mining)							
1145013	Mineral Export Licence Fee	4,856,100	8,561,414	14,156,547	8,561,414	11,069,135	12,587,921	14,321,103
	Total Receipts from Permission to use Goods or to Perform Services and Activities	4,592,681,325	1,809,950,224	1,956,880,116	2,015,315,352	2,270,250,731	2,515,237,727	2,786,966,744
	1211030 Contribution from Government Employees to Social and Welfare Schemes within Government (Receiver of Revenue -Principal Secretary to the National Treasury)							
1211031	Contribution from Government Employees to Social and Welfare Schemes within Government (MP's)	236,588,618	94,453,348	141,751,839	141,751,839	110,867,894	120,125,686	130,191,404
	(Receiver of Revenue - Principal Secretary to the National Treasury-Pensions Department)							
1211033	Contribution from Government Employees to Social and Welfare Schemes within Government	277,000,166	130,080,258	195,219,293	195,219,293	152,686,216	165,435,959	179,298,371
	Total Social Security Contributions	513,588,784	224,533,606	336,971,132	336,971,132	263,554,110	285,561,644	309,489,774
	1410000 Property Income (Receiver of Revenue - Director General, Public Investment & Portfolio Management)							
1411000	Interest Received							
1411201	Interest	2,109,616,694	3,427,905,318	2,408,654,944	2,408,654,944	2,962,880,496	2,861,852,924	2,452,261,624
1412000	Profits and Dividends							
1410201	Dividends from Central Bank of Kenya (CBK)	5,000,000,000	30,000,000,000	7,000,000,000	30,000,000,000	6,500,000,000	5,000,000,000	5,000,000,000

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ⁴	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1410202	Other Profits and Dividends	37,885,327,660	54,828,295,497	62,638,963,239	85,638,963,239	45,766,321,644	58,742,676,163	60,924,984,863
1413000	Withdrawals from Income of quasi-corporations							
1410203	Surplus funds from Regulatory Authorities (Receiver of Revenue - The Principal Secretary to the State Department for Lands and Physical Planning)	4,731,900,000	24,212,739,883	20,000,000,000	30,000,000,000	-	-	-
1415001	Rent of Land	890,356,917	1,110,216,086	2,360,907,620	2,360,907,620	21,246,708,480	986,057,108	942,633,840
1415009	Stand Premia on Town Plots	47,180,643	127,303,356	84,000,000	157,680,032	309,411,009	62,519,298	59,766,118
1410500	Receipt from Royalties (Receiver of Revenue - The Principal Secretary to the State Department for Mining)							
1140609	Royalty on Carbon Dioxide	32,614,900	3,210,616	5,597,783	3,210,616	4,151,037	4,720,596	5,370,557
1140610	Mining Royalties	263,991,219	190,959,666	286,498,680	190,959,666	246,893,607	280,769,656	319,427,745
1140611	Magadi Soda Royalty	715,333,516	253,336,696	685,440,727	253,336,696	327,541,475	372,483,145	423,768,910
1415006	Base Titanium Royalty (Receiver of Revenue - The Principal Secretary to the State Department for the Blue Economy and Fisheries)	1,124,567,138	1,266,383,132	500,000,000	500,000,000	-	-	-
1415008	Fishing Rights	132,066,915	108,209,857	162,348,322	108,209,857	-	-	-
	Total Property Income	52,932,955,603	115,528,560,107	96,132,411,314	151,621,922,670	77,363,907,747	68,311,078,891	70,128,213,658
	(Receiver of Revenue - The Principal Secretary to the National Treasury)							
1422001	Fees under Traffic Act	1,336,347,594	1,646,586,077	1,927,381,267	1,807,584,857	2,010,522,764	2,221,627,655	2,454,898,558
1422038	East African Community Tourist Visa Fees	108,088,244	638,295,516	194,189,162	129,432,699	167,344,794	190,306,022	216,508,523
	(Receiver of Revenue - Solicitor General to the State Law Office)							
1422011	Registration of Coat of Arms	138,000	185,155	130,390	86,909	112,365	127,783	145,377
1422013	Registration of Marriages	139,764,486	159,258,245	161,314,230	107,520,605	139,014,435	158,088,480	179,855,073
1422015	Registration of Societies	26,341,750	28,164,740	18,020,100	12,010,919	15,529,033	17,659,758	20,091,262
1422018	Registration of Newspapers, Books and Periodicals	14,700	6,500	104,591	69,713	90,133	102,500	116,613
1422031	Public Trustee Fees	83,038,340	77,745,419	104,607,779	69,724,113	90,146,983	102,515,970	116,630,998
	(Receiver of Revenue - Business Registration Service)							
1422008	Official Receiver's Fees	4,291,207	4,235,824	4,083,648	2,721,870	3,519,132	4,001,989	4,553,007
1422009	Registration of Companies	1,161,554,996	1,285,590,260	1,298,136,860	858,716,089	1,115,303,036	1,163,118,173	1,217,734,605
1422013	Registration of Trusts	20,500	5,132,950	5,286,939	5,445,547	5,608,913	5,777,180	5,950,496
1420214	Registration of Hire Purchase Agreements	2,700,000	3,150,000	4,448,465	2,965,031	3,833,517	4,359,511	4,959,755
1422033	Registration of Movable Property and Security Rights (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)	11,476,000	12,781,000	13,036,620	13,297,352	13,563,299	13,834,565	14,111,257
1422023	Licence Fees (Receiver of Revenue - The Secretary Administration to the National Police Service)	101,673,866	176,541,205	164,618,437	197,705,394	202,648,029	207,714,230	212,907,085
1422034	Certificate of Good Conduct Fees	1,013,171,660	914,359,801	1,371,823,074	968,610,949	1,541,509,989	1,368,491,706	1,569,988,562

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		KSh	KSh	KSh	KSh	KSh	KSh	KSh
1422035	Hire of Security Services Fees	772,846,204	713,028,094	1,069,763,118	713,028,094	921,880,948	1,048,371,403	1,192,717,611
1450101	Sundry Revenue (Receiver of Revenue - The Principal Secretary to the State Department for Immigration and Citizen Services)	-	193,134,465	222,000,000	222,000,000	222,000,000	222,000,000	222,000,000
1422024	Registration of Births and Deaths	280,977,779	465,637,898	1,698,601,154	465,637,898	602,027,761	684,631,448	778,895,707
1422028	Identity Card Fees	157,188,100	537,222,158	1,249,751,336	537,222,158	694,579,746	789,882,407	898,638,264
1422025	Immigration Visas and Other Consular Fees	6,418,340,874	6,053,955,729	5,113,230,101	6,053,955,729	8,928,162,132	8,901,183,716	10,126,753,309
1422026	Passport Fees	3,131,440,295	2,363,941,994	2,183,529,878	2,363,941,994	3,693,682,614	3,475,724,455	3,954,283,526
1422027	Work Permit Fees	5,857,460,450	5,687,366,663	3,860,167,409	5,687,366,663	6,970,683,933	8,362,184,625	9,513,541,517
1422029	Other Immigration Fees	21,893,500	-	-	-	-	-	-
1422040	Verification Fees (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)	157,603,274	450,324,448	423,019,997	312,122,540	403,546,263	458,916,483	522,102,920
1422024	Registration of Births and Deaths	15,944,755	57,000	-	-	-	-	-
1422028	Identity Card Fees	13,216,000	7,174,224	-	-	-	-	-
1422035	Hire of Security Services Fees (Receiver of Revenue - Chief Registrar to the Judiciary)	772,846,204	10,519,542	-	-	-	-	-
1422039	Sale of Goods and Fees for Services (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)	1,041,419,958	1,207,555,565	839,710,933	1,457,305,859	1,499,088,850	1,246,570,915	1,266,316,845
1422039	Sale of Goods and Fees for Services	94,159,314	86,892,491	89,540,393	77,150,026	95,287,949	113,434,354	129,052,692
	Total Administrative Fees and Charges	21,921,951,091	22,517,957,732	21,794,495,881	21,843,623,010	29,117,686,620	30,538,625,329	34,400,753,562
1423000	Receipts from Incidental Sale of Goods and Services (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)							
1423008	Sale of Tender Documents (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)	215,000	687,413	933,332	687,413	888,763	1,010,709	1,149,869
1423008	Sale of Tender Documents (Receiver of Revenue - Principal Secretary to the National Treasury)	76,983,065	73,700,389	85,536,741	73,700,389	95,287,949	108,362,322	123,282,312
1423008	Sale of Tender Documents	5,617,826	5,378,274	6,242,029	5,378,274	6,953,622	7,907,722	8,996,506
	Total Receipts from Incidental sales of goods and services	82,815,891	79,766,075	92,712,102	79,766,075	103,130,333	117,280,754	133,428,687
	Total Sales of Goods and Services(excluding sales of market establishments)	22,004,766,982	22,597,723,808	21,887,207,983	21,923,389,085	29,220,816,954	30,655,906,082	34,534,182,249
1430000	1430000 Fines, Penalties and Forfeitures (Receiver of Revenue - The Chief Registrar to the Judiciary)							
1430000	Fines, Penalties and Forfeitures and Other Charges							
1430001	Court Imposed Fines & Forfeitures	1,513,339,000	1,218,688,452	3,287,556,944	2,992,356,944	2,990,356,944	2,987,356,944	2,987,356,944
1411201	Interest	268,424,279	291,351,792	-	290,000,000	292,000,000	295,000,000	295,000,000
141040 2	Rent on buildings (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)	2,588,081	5,188,872	-	5,200,000	5,200,000	5,200,000	5,200,000
1430099	Other Fines, Penalties, Forfeitures and other Charges	30,192,500	39,964,139	45,548,816	30,359,605	39,252,228	44,637,990	50,784,023

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		KSh	KSh	KSh	KSh	KSh	KSh	KSh
1430099	(Receiver of Revenue - The National Treasury) Other fines and penalties under Traffic Act	-	-	-	-	10,000,000,000	10,000,000,000	10,000,000,000
	Total Fines Penalties and Forfeitures	1,543,531,500	1,258,652,591	3,333,105,760	3,022,716,549	13,029,609,172	13,031,994,935	13,038,140,967
	1440000 Other Receipts Not Classified Elsewhere							
1441200	(Receiver of Revenue - Principal Secretary to the National Treasury) Other receipts paid to Exchequer (Miscellaneous Revenue)	5,417,318,593	4,824,722,042	2,091,116,728	2,892,918,970	3,172,874,248	3,641,943,386	3,901,687,162
1441201	Sundry Revenue							
1441200	(Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration) Other receipts paid to Exchequer (Miscellaneous Revenue)							
1441201	Sundry Revenue	-	13,879,961	13,949,361	14,019,108	14,089,203	14,159,649	14,230,448
1441201	(Receiver of Revenue - The Principal Secretary to the Ministry of Defence) Sundry Revenue	101,809,619	130,605,968	227,878,858	472,378,624	332,189,348	378,114,943	403,545,923
	Total Other Receipts Not Classified Elsewhere	5,519,128,212	4,969,207,972	2,332,944,947	3,379,316,702	3,519,152,799	4,034,217,979	4,319,463,532
3110000	3100000 Receipts from Sale of Non Financial Assets							
3112120	Receipts from Sale of Fixed Assets							
3112120	Receipts from Sale of Vehicles and Transport Equipment							
3112121	(Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration) Sale of Motor Vehicles	-	11,076,265	-	-	-	-	-
1311002	1310000 Grants from Foreign Governments (Receiver of Revenue - Principal Secretary to the National Treasury) Grants from Foreign Governments - Cash Through Exchequer	3,671,205,399	3,671,205,399	7,803,726,183	7,803,726,183	7,507,694,616	6,300,186,567	9,090,784,951
	Total Grants from Foreign Governments	3,671,205,399	3,671,205,399	7,803,726,183	7,803,726,183	7,507,694,616	6,300,186,567	9,090,784,951
1321002	1320000 Grants from International Organizations (Receiver of Revenue - Principal Secretary to the National Treasury) Grants from International Organizations Cash Through Exchequer	9,791,392,690	9,791,392,690	20,918,784,553	20,918,784,553	20,023,610,282	16,803,091,627	18,427,409,552
	Total Grants from International Organizations	9,791,392,690	9,791,392,690	20,918,784,553	20,918,784,553	20,023,610,282	16,803,091,627	18,427,409,552
	Total Grants	13,462,598,088	13,462,598,088	28,722,510,736	28,722,510,736	27,531,304,898	23,103,278,194	27,518,194,504

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates 1 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue -The Executive Office of the President)							
	1420000 Sale of Goods and Services							
1422033	Surcharge Fees	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
	Total A.L.A from Executive Office of the President	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
	(Receiver of Revenue - Office of the Deputy President)							
	1420000 Sale of Goods and Services							
1423008	Sale of Tender Documents	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
	Total A.L.A from Office of the Deputy President	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
	(Receiver of Revenue - State House)							
	3100000 Receipts from Sale of Non-Financial Assets							
3112121	Sale of Motor Vehicles	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
	Total A.L.A from State House	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
	(Receiver of Revenue- State Department for Correctional Services)							
	1420000 Sale of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
1420399	Receipts from Administrative Fees and Charges	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
1440000	Other Receipts not Classified Elsewhere							
1450101	Sundry Revenue	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	Total A.L.A from State Department for Correctional Services	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000
	1024 (Receiver of Revenue- State Department for Immigration and Citizen Services)							
	1420000 Sale of Goods and Services							
1420229	Other Immigration Fees	967,500,000	967,500,000	2,524,400,000	1,812,800,000	919,200,000	919,200,000	919,200,000
1420300	Receipts from Administrative Fees and Charges	-	-	-	3,314,621,650	2,583,200,000	1,855,200,000	1,855,200,000
	Total A.L.A from State Department for Immigration and Citizen Services	967,500,000	967,500,000	2,524,400,000	5,127,421,650	3,502,400,000	2,774,400,000	2,774,400,000
	1025 (Receiver of Revenue-National Police Service)							
1420216	Examination and Tuition Fees	-	-	24,560,000	24,560,000	24,562,400	24,560,000	24,560,000
3540499	Receipts from the Sale of Non-Produced Assets	-	-	41,367,600	41,367,600	41,367,600	41,367,600	41,367,600
	Total A.L.A from National Police Service	-	-	65,927,600	65,927,600	65,930,000	65,927,600	65,927,600
	1026 (Receiver of Revenue- State Department for Internal Security & National Administration)							
	1140500 Receipts from Permission to Use the Goods or to Perform Services and Act							
	1140501 Liquor Licences							
	1420000 Sale of Goods and Services							
1420200	Receipts from Administrative Fees and Charges	60,100,000	60,100,000	60,146,430	60,146,430	60,146,430	60,146,430	60,146,430
1420216	Examination and Tuition Fees	53,787,000	53,787,000	53,787,000	53,787,000	53,787,000	53,787,000	53,787,000
1423008	Sale of Tender Documents	3,000,000	3,000,000	-	-	-	-	-
1422039	Sale of Goods and Fees for Services	16,133,000	16,133,000	16,136,570	16,136,570	16,136,570	16,136,570	16,136,570
	Total A.L.A from State Department for Internal Security & National Administration	133,020,000	133,020,000	130,070,000	130,070,000	170,070,000	170,070,000	170,070,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1032 (Receiver of Revenue- State Department for Devolution)							
	1440000 Other Receipts not Classified Elsewhere							
1441201	Sundry Revenue	22,417,379	22,417,379	-	-	-	-	-
	3100000 Receipts from Sale of Non-Financial Assets							
3112121	Sale of Motor Vehicles	4,000,000	4,000,000	-	-	-	-	-
3520304	Sale of Goods and Fees for Services	-	-	-	-	4,000,000	4,500,000	5,500,000
	Total A.L.A from State Department for Devolution	26,417,379		-	-	4,000,000	4,500,000	5,500,000
	1036 (Receiver of Revenue- State Department for ASALs and Regional Development)							
	1410000 Property Income							
1410501	Rent of Land and Buildings	117,550,000	117,550,000	117,550,000	117,550,000	117,550,000	117,550,000	117,550,000
	Sales of Goods and Services							
3510902	Receipt from the Sale of Cultivated Assets (Plants and Crops)	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
1420507	Receipts from Sale of Agricultural Goods	221,450,000	221,450,000	221,450,000	345,450,000	221,450,000	221,450,000	221,450,000
1420399	Receipts from Administrative Fees and Charges	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
	1440000 Other Receipts Not Classified Elsewhere							
1441203	Direct Payment - KENGEN	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000
	Total A.L.A from State Department for ASALs and Regional Development	478,500,000	478,500,000	478,500,000	602,500,000	478,500,000	478,500,000	478,500,000
	1041 (Receiver of Revenue- Ministry of Defence)							
	1420000 Sale of Goods and Services							
1420310	Examination and Tuition Fees	73,856,576	73,856,576	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3520204	Sale of Goods and Fees for Services	231,235,605	-	-	4,802,300,000	4,868,300,000	4,802,300,000	4,802,300,000
3520299	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	-	-	-	2,980,000,000	3,280,000,000	2,980,000,000	2,980,000,000
3520200	Receipts from Sales of Other Inventories, Stocks and Commodities	2,777,041,476	2,777,041,476	7,782,300,000	7,782,300,000	8,148,300,000	7,782,300,000	7,782,300,000
	Total A.L.A from Ministry of Defence	2,850,898,052	2,850,898,052	7,827,300,000	7,827,300,000	8,193,300,000	7,827,300,000	7,827,300,000
	1053 (Receiver of Revenue- State Department for Foreign Affairs)							
	1140000 Taxes on Goods and Services							
1140101	Receipts from VAT on Domestic Goods and Services	4,825,478	4,825,478	6,825,478	6,825,478	6,825,478	6,825,478	6,825,478
1140102	Refunds of VAT on Domestic Goods and Services	24,863,446	24,863,446	25,863,446	22,923,600	22,923,600	22,923,600	22,923,600
	1410000 Property Income							
1410501	Rent of Land and Buildings	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
1410402	Rent on Government Buildings and Housing	82,943,100	82,943,100	69,146,000	73,264,000	73,264,000	73,364,000	73,264,000
1420200	Other Receipts from Administrative Fees and Charges	2,416,000	2,416,000	1,754,000	6,575,950	8,130,000	8,130,000	8,130,000
1420322	Immigration Visas and Other Consular Fees	-	-	169,804,107	169,804,107	169,804,107	172,049,537	172,014,537
1420399	Other Receipts from Administrative Fees and Charges	550,000	550,000	550,000	550,000	550,000	550,000	550,000
1420100	Sales of Market Establishments	-	-	1,240,064	10,240,064	24,072,815	41,727,385	41,862,385
1420225	Immigration Visas and Other Consular Fees	96,494,776	96,494,776	145,562,032	-	100,000	100,000	150,000
1420323	Passport Fees	7,560,000	7,560,000	7,550,000	30,000	30,000	30,000	30,000
1420326	Other Immigration Fees	-	-	17,019,846	1,000,000	2,500,000	2,500,000	2,450,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1450210	Refund of VAT	-	-	-	2,700,000	1,700,000	1,700,000	1,700,000
	3100000 Receipts from Sale of Non-Financial Assets	-	-	-	-	-	-	-
	Sale of Motor Vehicles	9,403,952	9,403,952	4,977,660	-	-	-	-
	Total A.I.A from State Department for Foreign Affairs	219,652,800	222,652,800	448,314,973	296,913,199	312,900,000	332,900,000	332,900,000
	1064 (Receiver of Revenue- State Department for Technical Vocational Education and Training)							
	1420000 Sale of Goods and Services							
1420216	Examination and Tuition Fees	5,512,814,565	5,512,814,565	13,128,319,475	19,333,839,475	23,527,040,000	23,527,040,000	23,527,040,000
1420223	Licence Fees	135,000,000	135,000,000	1,590,000,000	2,200,000,000	2,234,000,000	2,234,000,000	2,234,000,000
1420318	Licence Fees				220,000,000	250,000,000	250,000,000	250,000,000
1422099	Other Receipts from Administrative Fees and Charges	35,000,000	35,000,000	260,000,000	40,000,000	58,000,000	58,000,000	58,000,000
	Total A.I.A from State Department for Technical Vocational Education and Training	5,682,814,565	5,682,814,565	14,978,319,475	21,793,839,475	26,069,040,000	26,069,040,000	26,069,040,000
	1065 (Receiver of Revenue- State Department for Higher Education and Research)							
	Sale of Goods and Services							
3520304	Sale of Goods and Fees for Services	50,548,266,866	50,548,266,866	50,062,988,577	51,127,744,446	52,441,000,000	65,022,000,000	65,354,000,000
	3200000 Transactions in Financial Assets							
4510404	Loans from the Higher Education Loans Board	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	4,765,000,000	5,816,000,000	5,484,000,000
	Total A.I.A from State Department for Higher Education and Research	55,274,266,866	55,274,266,866	54,788,988,577	55,853,744,446	57,206,000,000	70,838,000,000	70,838,000,000
	1066 (Receiver of Revenue- State Department for Basic Education)							
	1410000 Property Income							
1320101	Grants from International Organizations - Cash through Exchequer	-	-	25,958,309	25,958,309	25,958,309	25,958,309	25,958,309
	1420000 Sale of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	115,000,000	115,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3520304	Sale of Goods and Fees for Services	1,968,500,000	1,968,500,000	1,179,214,317	1,179,214,317	1,170,711,691	1,170,711,691	1,170,711,691
	3100000 Receipts from Sale of Non-Financial Assets							
3510801	Receipt from Sale of Plant, Machinery and Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3520301	Sale of Capital Goods	12,400,000	12,400,000	12,400,000	12,400,000	8,400,000	8,400,000	8,400,000
	Total A.I.A from State Department for Basic Education	2,121,000,000	2,096,000,000	1,367,672,626	1,367,672,626	1,355,170,000	1,355,170,000	1,355,170,000
	1067 (Receiver of Revenue-State Department for Science, Innovation and Research)							
3520304	Receipts from the Sale of Inventories, Stocks and Commodities	-	-	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
	Total A.I.A from the State Department for Science, Innovation and Research	-	-	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ²	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1156000	1071 (Receiver of Revenue- National Treasury)							
	Other Taxes on International Trade and Transactions							
1450104	Surplus AIA Receipts Transferred to Exchequer	9,657,431,661	9,657,431,661	9,657,900,000	9,657,900,000	9,657,900,000	9,657,400,000	9,657,400,000
	1420000 Sale of Goods and Services							
1420341	Agency Fees	3,752,442,527	3,752,442,527	6,222,300,000	6,761,200,000	8,457,100,000	8,869,900,000	9,296,900,000
	Other Receipts not Classified Elsewhere							
3540400	Receipts from the Sale of Non-Produced Assets	-	-	-	10,000,000	-	-	-
	Total A.I.A from National Treasury	13,409,874,188	13,409,874,188	15,880,200,000	16,429,100,000	18,115,000,000	18,527,300,000	18,954,300,000
	1072 (Receiver of Revenue- State Department for Economic Planning)							
	Other Receipts not Classified Anywhere							
1450101	Sundry Revenue	271,000,000	271,000,000	285,900,000	281,000,000	391,000,000	451,000,000	501,000,000
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3122199	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	200,000	200,000	200,000	200,000	-	-	-
	Total A.I.A from State Department for Economic Planning	271,200,000	271,200,000	286,100,000	281,200,000	391,000,000	451,000,000	501,000,000
	1073 (Receiver of Revenue-State Department for Public Investments and Assets Management)							
1420236	Receipts from Administrative Fees and Charges	-	-	20,000,000	4,000,000	4,000,000	4,000,000	4,000,000
1420341	Agency Fees	-	-	295,900,000	295,900,000	334,700,000	360,300,000	429,900,000
3540499	Receipts from Sale of Non- Produced Assets - collected as AIA - Other (B	-	-	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
	Total A.I.A from State Department for Public Investments and Assets Management	-	-	339,900,000	323,900,000	362,700,000	388,300,000	457,900,000
	1082 (Receiver of Revenue- State Department for Medical Services)							
	1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	48,000,000	48,000,000	48,000,000	48,000,000	49,954,687	70,000,000	107,000,000
3520204	Sale of Goods and Fees for Services	20,579,000,000	20,579,000,000	26,764,680,000	21,462,120,000	22,732,800,000	23,812,880,000	25,060,190,000
1450200	Receipts Not Classified Elsewhere	-	-	-	30,500,000	40,540,000	40,540,000	40,540,000
	1450208 Interest Received from Financial Institutions							
3520304	Sale of Goods and Fees for Services	-	-	-	5,802,560,000	20,930,000,000	21,090,000,000	21,140,000,000
	Total A.I.A from State Department for Medical Services	20,627,000,000	20,627,000,000	26,812,680,000	27,343,180,000	43,753,294,687	45,013,420,000	46,347,730,000
	1083 (Receiver of Revenue- State Department for Public Health and Professional Standards)							
	1420000 Sales of Goods and Services							
1420399	Other Receipts from Administrative Fees and Charges	756,000,000	756,000,000	872,550,000	1,100,550,000	872,550,000	916,180,000	961,990,000
3520204	Sale of Goods and Fees for Services	7,220,254,000	7,220,254,005	8,144,750,000	4,520,012,000	4,762,075,000	4,975,680,000	5,191,340,000
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3520304	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	-	-	-	3,649,238,000	4,141,655,000	4,372,950,000	4,556,010,000
	1450000 Other Receipts Not Classified Elsewhere							
1450208	Interest Received from Financial Institutions	-	-	-	17,000,000	10,000,000	15,600,000	24,340,000
	Total A.I.A from State Department for Public Health and Professional Standards	7,976,254,000	7,976,254,005	9,017,300,000	9,286,800,000	9,786,280,000	10,280,410,000	10,733,680,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)								
New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ⁵	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1091 (Receiver of Revenue- State Department for Roads) 1140000 Taxes of Goods and Services							
1140705	Receipts from Transit/Toll Charges	1,600,000,000	1,600,000,000	1,200,000,000	1,200,000,000	1,200,000,000	1,200,000,000	1,200,000,000
1330402	Road Maintenance levy	66,504,211,993	66,504,211,993	68,000,269,200	68,000,269,200	54,055,540,000	54,095,540,000	54,495,540,000
	1420000 Sales of Goods and Services							
1420310	Examination Fees	250,000,000	250,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
1420318	Licence Fees	6,000,000	6,000,000	96,000,000	103,000,000	114,000,000	134,000,000	150,000,000
1420341	Agency Fees	53,000,000	53,000,000	70,000,000	70,000,000	100,000,000	70,000,000	70,000,000
	1440000 Other Receipts not Classified Elsewhere							
1450101	Sundry Revenue	350,000,000	350,000,000	500,000,000	500,000,000	550,000,000	550,000,000	550,000,000
	Total A.L.A from State Department for Roads	68,763,211,993	68,763,211,993	70,216,269,200	70,223,269,200	56,369,540,000	56,399,540,000	56,815,540,000
	1092 (Receiver of Revenue- State Department for Transport) 1420000 Sales of Goods and Services							
1420341	Agency Fees	2,803,000,000	2,803,000,000	4,653,000,000	4,652,680,000	4,853,000,000	4,953,000,000	5,153,000,000
	Total A.L.A from State Department for Transport	13,292,322,235	2,803,000,000	4,653,000,000	4,652,680,000	4,853,000,000	4,953,000,000	5,153,000,000
	1093 (Receiver of Revenue- State Department for Shipping and Maritime Affairs) 1420000 Sale of Goods and Services							
1420310	Examination and Tuition Fees	300,000,000	300,000,000	210,000,000	210,000,000	240,000,000	270,000,000	300,000,000
1420318	Licence Fees	1,515,000,000	1,515,000,000	2,608,000,000	2,608,000,000	2,760,000,000	2,775,000,000	3,038,000,000
1420399	Receipts from Administrative Fees and Charges	15,000,000	15,000,000	150,000,000	150,000,000	1,420,000,000	1,962,000,000	2,006,000,000
1420331	Import Inspection Fees	3,000,000	3,000,000	20,000,000	10,000,000	20,000,000	20,000,000	20,000,000
	Total A.L.A from State Department for Shipping and Maritime Affairs	1,833,000,000	1,833,000,000	2,988,000,000	2,978,000,000	4,440,000,000	5,027,000,000	5,364,000,000
	1094 (Receiver of Revenue- State Department for Housing & Urban Development)							
1410402	Rent on Government Buildings and Housing	86,000,000	86,000,000	5,286,000,000	86,000,000	86,000,000	86,000,000	86,000,000
1210400	Receipts for National Housing Development Fund	-	-	-	5,200,000,000	3,757,000,000	3,859,000,000	3,965,000,000
	Total A.L.A from State Department for Housing & Urban Development	86,000,000	86,000,000	5,286,000,000	5,286,000,000	3,843,000,000	3,945,000,000	4,051,000,000
	1095 (Receiver of Revenue- State Department for Public Works) 3140000 Disposal and Sales of Non-Produced Assets							
3143322	Receipts from Sale of Non-Produced Assets	950,000,000	950,000,000	1,538,400,000	-	-	-	-
	1410000 Property Income							
1410402	Rent of Government Buildings and Housing	-	-	-	18,000,000	18,000,000	18,000,000	18,000,000
	1450000 Other Receipts Not Classified Elsewhere							
1450101	Sundry Revenue	-	-	-	2,100,000	2,000,000	2,000,000	2,000,000
3520300	Receipts from the Sale of Inventories, Stocks and Commodities							
3520304	Sale of Goods and Fees for Services	-	-	-	1,536,300,000	1,136,000,000	1,170,000,000	1,233,000,000
	Total A.L.A from State Department for Public Works	950,000,000	950,000,000	1,538,400,000	1,556,400,000	1,156,000,000	1,190,000,000	1,253,000,000
	1097 (Receiver of Receiver-State Department for Aviation and Aerospace Development)							
1420503	Aviation Fees and Air Navigation Charges	-	-	13,866,000,000	13,866,000,000	12,861,000,000	13,150,000,000	13,397,000,000
1450212	Direct Payment - Maintenance of Airstrips	-	-	60,000,000	234,000,000	60,000,000	60,000,000	60,000,000
	Total AIA from the State Department for Aviation and Aerospace Development	-	-	13,926,000,000	14,100,000,000	12,921,000,000	13,210,000,000	13,457,000,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
3511002	1104 (Receiver of Revenue- State Department for Irrigation) Receipt from the Sale of Cultivated Assets (Plants and Crops)	308,000,000	308,000,000	308,000,000	308,000,000	50,000,000	50,000,000	50,000,000
	Total A.I.A from State Department for Irrigation	308,000,000	308,000,000	308,000,000	308,000,000	50,000,000	50,000,000	50,000,000
1420223	1109 (Receiver of Revenue-State Department for Water & Sanitation) 1420000 Sale of Goods and Services Licence Fees	141,500,000	141,500,000	15,000,000	-	5,000,000	18,000,000	22,000,000
1420399	Administrative Fees and Charges	-	-	-	15,000,000	15,000,000	15,000,000	15,000,000
1420502	Water Rates	3,043,000,000	3,043,000,000	3,408,000,000	4,803,000,000	5,135,000,000	4,956,000,000	5,192,000,000
1420504	Course Fees and Hostel Charges	205,000,000	205,000,005	235,000,000	235,000,000	270,000,000	270,000,000	270,000,000
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	-	-	-	-	-
	Total A.I.A from State Department for Water & Sanitation	3,389,500,000	3,389,500,005	3,658,000,000	5,053,000,000	5,425,000,000	5,259,000,000	5,499,000,000
1420504	1112 (Receiver of Revenue- State Department for Lands and Physical Planning) 1420000 Receipts from Sale of Inventories, Stocks and Commodities Course Fees and Hostel Charges	49,000,000	49,000,000	43,000,000	43,000,000	53,000,000	53,000,000	53,000,000
1420200	Licence fees				10,000,000	17,500,000	24,000,000	30,500,000
1420500	Receipts from Sales by Non-Market Establishments							
1422039	Sale of Goods and Fees for Services	570,000,000	570,000,000	2,485,000,000				
1420203	Other Land Revenue	25,303,493	-	-	1,954,618,789	2,042,500,000	2,042,500,000	2,042,500,000
1422004	Land Adjudication and Case Fees	2,068,269	-	-	24,652,674	14,296,820	14,086,941	13,466,590
1422017	Conveyance Fees	260,420	-	-	9,011,844	5,226,237	5,149,515	4,922,744
1422019	Land Valuation Fees	1,396,650	-	-	31,238,277	18,116,008	17,850,062	17,063,994
1422020	Land Registration Fees	92,120,011	-	-	86,278,415	50,035,423	49,300,896	47,129,819
	Total A.I.A from State Department for Lands and Physical Planning	74,303,493	49,000,000	43,000,000	2,007,618,789	2,113,000,000	2,119,500,000	2,126,000,000
1410501	1122 (Receiver of Revenue- State Department for Information Communication Technology & Digital Economy) 1420000 Sales of Goods and Services Rent of Land and Buildings	200,000,000	300,000,000	300,000,000	400,000,000	300,000,000	400,000,000	400,000,000
1420223	Licence Fees	60,000,000	120,000,000	120,000,000	130,000,000	180,000,000	230,000,000	280,000,000
1420504	Course Fees and Hostel Charges				3,000,000	13,000,000	21,000,000	34,000,000
1422036	Agency Fees	1,200,000,000	3,000,000	3,000,000	-	-	-	-
	Total A.I.A from State Department for Information Communication Technology & Digital Economy	1,460,000,000	423,000,000	423,000,000	533,000,000	493,000,000	651,000,000	714,000,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1123 (Receiver of Revenue- State Department for Broadcasting and Telecommunications)							
	1140000 Taxes on Goods and Services							
1140511	Licences under the Communication Act	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	20,000,000	22,000,000
	1420000 Sales of Goods and Services							
1420216	Examination and Tuition Fees	30,000,000	30,000,000	80,000,000	80,000,000	92,000,000	92,000,000	127,000,000
1422039	Sale of Goods and Fees for Services	222,000,000	222,000,000	222,000,000	222,000,000	-	-	-
	1440000 Receipts not Elsewhere Classified							
1450101	Sundry Revenue	62,000,000	62,000,000	62,000,000	62,000,000	60,000,000	65,000,000	70,000,000
	1440000 Receipts from Voluntary transfers other than grants							
1440501	Other Voluntary Transfers for Current purposes	-	-	-	-	381,000,000	410,000,000	439,000,000
	3140000 Disposal and Sales of Non-Produced Assets							
3540499	Receipts from Sale of Non-Produced Assets-Other	2,336,000,000	2,336,000,000	2,336,000,000	2,036,000,000	1,337,000,000	1,339,000,000	1,340,000,000
3540401	Receipts from sale of non produced assets	-	-	-	-	700,000,000	700,000,000	700,000,000
	Total A.I.A from State Department for Broadcasting and Telecommunications	2,665,000,000	2,665,000,000	2,715,000,000	2,415,000,000	2,585,000,000	2,626,000,000	2,698,000,000
	1132 (Receiver of Revenue- State Department for Sports)							
	1140000 Taxes on Goods and Services							
1140401	Betting (winnings, gaming, lotteries and betting taxes)	-	-	425,000,000	425,000,000	525,000,000	495,000,000	522,000,000
	1410000 Property Income							
1410599	Other Property Income collected as AIA	208,000,000	208,000,000	131,400,000	131,400,000	131,400,000	137,970,000	144,870,000
	1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	-	-	-	3,000,000	5,000,000	6,000,000	7,000,000
1423008	Sale of Tender Documents	1,001,000	1,001,000	-	-	-	-	-
1420341	Agency Fees	10,000,000	10,000,005	11,900,000	10,000,000	10,000,000	10,000,000	10,000,000
	Total A.I.A from State Department for Sports	219,001,000	219,001,005	568,300,000	569,400,000	671,400,000	648,970,000	683,870,000
	1134 (Receiver of Revenue- State Department for Culture and Heritage)							
	1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	403,000,000	403,000,000	632,230,000	632,230,000	651,730,000	637,230,000	639,230,000
1420329	Educational Visits Fee	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3520204	Sale of Goods and Fees for Services	-	-	500,000	500,000	500,000	500,000	500,000
	Total A.I.A from State Department for Culture and Heritage	405,000,000	405,000,000	634,730,000	634,730,000	654,230,000	639,730,000	641,730,000
	1135 (Receiver of Revenue- State Department for Youth Affairs and the Arts)							
1450208	Interest Received	-	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
	1420000 Sales of Goods and Services							
1420399	Receipts from Administrative Fees and Charges	-	-	-	86,570,000	86,570,000	102,930,000	117,980,000
1420299	Other receipts from Administrative Fees and Charges	-	-	-	79,000,000	79,000,000	82,000,000	84,000,000
	Total A.I.A from State Department for Youth Affairs and the Arts	256,189,000	-	180,570,000	180,570,000	180,570,000	199,930,000	216,980,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1140701	1152 (Receiver of Revenue- State Department for Energy) 1140000 Taxes on Goods and Services 5% Electricity Levy - REP 1410000 Property Income	1,600,000,000	1,600,000,000	3,832,000,000	3,832,000,000	4,504,000,000	4,595,000,000	4,689,000,000
1140607	Royalties on Geothermal Development	71,000,000	71,000,000	130,500,000	130,500,000	130,500,000	130,500,000	130,500,000
1420101	Sale of Electricity	4,162,946,859	4,162,946,859	5,343,000,000	5,343,000,000	5,528,000,000	5,528,000,000	5,736,000,000
1410402	Rent of Government Buildings and Housing	1,697,820	1,697,820	1,080,000	1,080,000	2,500,000	2,500,000	2,500,000
1130307	Sale of Steam	2,040,000,000	2,040,000,000	1,800,000,000	1,800,000,000	2,100,000,000	2,150,000,000	2,200,000,000
3520305	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Woodfuel Burners Jikos	1,420,000	1,420,000	1,420,000	1,420,000	-	-	-
	Total A.L.A from State Department for Energy	7,877,064,679	7,877,064,679	11,108,000,000	11,108,000,000	12,265,000,000	12,406,000,000	12,758,000,000
1140505	1162 (Receiver of Revenue- State Department for Livestock) 1140000 Taxes on Goods and Services Licence Fee Under Imports, Exports and Essential Supplies Act	100,000,000	100,000,000	150,000,000	200,000,000	249,680,000	250,000,000	300,000,000
1423010	1420000 Sales of Goods and Services Sale of Goods and Fees for Services	1,640,585,000	1,640,585,000	728,670,000	1,000,000	1,000,000	1,000,000	1,000,000
1420216	Examination and Tuition Fees	-	-	207,250,000	251,765,000	242,000,000	242,000,000	242,000,000
1420223	Licence Fees	610,000,000	610,000,000	900,000,000	959,840,000	985,000,000	1,060,000,000	1,120,000,000
3520204	Sale of Cultivated Assets (Livestock)	245,090,000	245,090,000	318,630,000	316,630,000	330,530,000	330,530,000	330,530,000
3520301	Receipts from Sale of Inventories, Stocks and Commodities Sale of Capital Goods	1,150,000	1,150,000	1,150,000	1,150,000	40,800,000	40,800,000	40,800,000
3520204	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	2,700,000	2,700,000	1,000,000	924,600,000	879,600,000	852,750,000	878,750,000
	Total A.L.A from State Department for Livestock	2,599,525,000	2,599,525,000	2,306,700,000	2,654,985,000	2,728,610,000	2,777,080,000	2,913,080,000
1420399	1166 (Receiver of Revenue- State Department for Blue Economy and Fisheries) 1420000 Sale of Goods and Services Receipts from Administrative Fees and Charges	36,646,368	92,394,647	121,000,000	301,000,000	251,000,000	271,820,000	301,030,000
3510801	Receipts from the Sale of Plant, Machinery and Equipment	-	-	-	3,298,190	-	-	-

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)								
New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ⁵	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	Total A.L.A from State Department for Blue Economy and Fisheries	36,646,368	92,394,647	121,000,000	304,298,190	251,000,000	271,820,000	301,030,000
	1169 (Receiver of Revenue- State Department for Agriculture)							
3520304	Sale of Goods and Fees for Services	7,485,950,000	7,485,950,000	11,676,400,000	11,946,200,000	12,122,480,000	12,904,205,000	13,836,460,000
3511001	Sale of Cultivated Assets (Livestock)	55,000,000	55,000,000	55,000,000	55,000,000	147,000,000	153,000,000	157,000,000
3511002	Receipt from the Sale of Cultivated Assets (Plants and Crops)	55,000,000	55,000,000	55,000,000	6,498,304,563	6,008,725,000	6,470,810,000	6,774,010,000
	Total A.L.A from State Department for Agriculture	7,595,950,000	7,595,950,000	11,786,400,000	18,499,504,563	18,278,205,000	19,528,015,000	20,767,470,000
	1173 (Receiver of Revenue- State Department for Cooperatives)							
	1420000 Sales of Goods and Services							
1410501	Rent of Land and Buildings	80,000,000	80,000,005	84,000,000	84,000,000	84,000,000	84,000,000	84,000,000
1420309	Registration of Societies	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
1420344	Audit Fees	14,000,000	14,000,000	12,000,000	12,000,000	12,030,000	12,030,000	12,030,000
1420299	Other Receipts from Administrative Fees and Charges	1,052,100,000	1,052,100,000	1,111,230,000	329,000,000	329,000,000	329,000,000	329,000,000
1420399	Receipts from Administrative Fees and Charges	-	-	-	782,230,000	836,700,000	876,900,000	927,900,000
	Total A.L.A from State Department for Cooperatives	1,152,100,000	1,152,100,010	1,213,230,000	1,213,230,000	1,267,730,000	1,307,930,000	1,358,930,000
	1174 (Receiver of Revenue- State Department for Trade)							
1410402	Rent of Government Buildings and Housing	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
1420299	Receipts from Administrative Fees and Charges	1,353,400,000	1,353,400,000	1,624,590,000	1,576,590,000	1,701,530,000	1,893,502,360	2,077,661,491
1420310	Examination and Tuition Fees	-	-	-	20,000,000	20,000,000	20,507,640	20,218,509
1420399	Receipts from Administrative Fees and Charges	-	-	-	28,000,000	28,000,000	28,000,000	28,000,000
	Total A.L.A from State Department for Trade	1,370,400,000	1,370,400,000	1,641,590,000	1,641,590,000	1,766,530,000	1,959,010,000	2,142,880,000
	1175 (Receiver of Revenue- State Department for Industry)							
	1420000 Sales of Goods and Services							
1420318	Licence Fees	112,000,000	112,000,000	75,000,000	90,000,000	100,000,000	110,000,000	120,000,000
1420399	Receipts from Administrative Fees and Charges	477,695,000	477,695,000	734,000,000	1,464,000,000	1,585,190,000	1,828,330,000	2,069,090,000
3520304	Sale of Goods and Fees for Services	38,000,000	38,000,000	59,000,000	44,000,000	41,000,000	41,000,000	41,000,000
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3520299	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	-	-	-	18,000,000	25,000,000	25,000,000	30,000,000
	Total A.L.A from State Department for Industry	627,695,000	627,695,000	868,000,000	1,616,000,000	1,751,190,000	2,004,330,000	2,260,090,000
	1176 (Receiver of Revenue- State Department for MSMEs)							
	1420000 Sales of Goods and Services							
1420399	Receipts from Administrative Fees and Charges	223,606,631	223,606,631	594,500,000	734,961,292	594,500,000	594,500,000	594,400,000
	Total A.L.A from State Department for MSMEs	343,606,631	223,606,631	594,500,000	734,961,292	594,500,000	594,500,000	594,400,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)								
New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ⁵	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1177 (Receiver of Revenue- State Department for Investment Promotion) 1420000 Sales of Goods and Services							
1420399	Receipts from Administrative Fees and Charges	512,500,000	512,500,000	742,000,000	742,000,000	742,000,000	742,000,000	742,000,000
	Total A.L.A from State Department for Investment Promotion	512,500,000	512,500,000	742,000,000	742,000,000	742,000,000	742,000,000	742,000,000
	1184 (Receiver of Revenue- State Department for Labour and Skills Development) 1420000 Sales of Goods and Services							
1420215	Registration of Societies	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
1420304	Registration of Trade Unions	1,000,000	1,000,000	1,800,000	1,800,000	5,000,000	4,500,000	3,970,000
3520204	Sale of Goods and Fees for Services	-	-	-	-	20,000,000	-	-
3520304	Sale of Goods and Fees for Services	5,500,000	5,500,005	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
1420310	Examination and Tuition Fees	1,188,159,000	1,188,159,000	1,260,159,000	1,260,159,000	1,260,159,000	1,260,659,000	1,261,189,000
1420342	Training Levy	648,700,000	648,700,000	648,700,000	648,700,000	648,700,000	648,700,000	648,700,000
1420399	Receipts from Administrative Fees and Charges	349,300,000	349,300,000	349,300,000	349,300,000	349,300,000	349,300,000	349,300,000
	1440000 Other Receipts Not Classified Elsewhere							
1450101	Sundry Revenue	140,341,000	140,341,000	140,341,000	140,341,000	140,341,000	140,341,000	140,341,000
1450199	Receipts not elsewhere classified	73,500,000	73,500,000	73,500,000	73,500,000	73,500,000	73,500,000	73,500,000
	Total A.L.A from State Department for Labour and Skills Development	2,606,500,000	2,606,500,005	2,680,100,000	2,680,100,000	2,703,300,000	2,683,300,000	2,683,300,000
	1185 (Receiver of Revenue- State Department for Social Protection, Pensions & Senior Citizens Affairs) 1420000 Sales of Goods and Services							
3520301	Sale of Capital Goods	100,000	-	-	-	8,500,000	8,500,000	8,500,000
3520304	Sale of Goods and Fees for Services	99,115,000	99,115,000	103,140,000	153,140,000	119,640,000	119,640,000	119,640,000
	Total A.L.A from State Department for Social Protection, Pensions & Senior Citizens Affairs	100,000,000	99,115,000	103,140,000	153,140,000	128,140,000	128,140,000	128,140,000
	1186 (Receiver of Revenue- State Department for Children Services)							
3520203	Sale of Non-Capital Goods	-	-	750,000	750,000	750,000	825,000	875,000
3520304	Sale of Goods and Fees for Services	-	-	210,000	210,000	210,000	135,000	85,000
	Total A.L.A from the State Department for Children Services	-	-	960,000	960,000	960,000	960,000	960,000
	1192 (Receiver of Revenue- State Department for Mining) 1420000 Sales of Goods and Services							
1420318	Licence Fees	100,000,000	100,000,000	750,000,000	1,472,700,000	1,224,300,000	850,062,935	900,030,891
	Total A.L.A from State Department for Mining	100,000,000	100,000,000	750,000,000	1,472,700,000	1,224,300,000	850,062,935	900,030,891
	1193 (Receiver of Revenue- State Department for Petroleum) 1140000 Taxes on Goods and Services							
1140703	Petroleum Development Levy (PDL)	23,487,655,226	23,487,655,231	25,000,000,000	24,620,000,000	22,000,000,000	20,000,000,000	20,000,000,000
1140605	Royalties from Oil Exploration	56,000,000	56,000,000	83,400,000	83,400,000	40,000,000	27,000,000	27,000,000
	Total A.L.A from State Department for Petroleum	23,543,655,226	23,543,655,231	25,083,400,000	24,703,400,000	22,040,000,000	20,027,000,000	20,027,000,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)								
New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1202 (Receiver of Revenue-State Department for Tourism) 1140000 Taxes on Goods and Services							
1140803	Other Receipts from Taxes on Goods and Services	4,670,410,000	4,670,410,000	8,193,000,000	8,193,000,000	8,324,808,081	8,441,198,068	8,888,225,782
1145008	Air Passenger Service Charge	4,750,000,000	4,750,000,000	-	-	-	-	-
	1420000 Sales of Goods and Services							
1420318	Licence Fees	215,000,000	215,000,000	390,000,000	649,500,000	800,000,000	1,000,000,000	1,200,000,000
1420299	Receipts from Administrative Fees and Charges	1,700,580,336	1,700,580,336	1,866,887,500	5,060,000	5,060,000	5,060,000	5,060,000
1410402	Rent of Land and Buildings	414,641,500	414,641,500	314,592,500	314,592,500	314,592,500	314,592,500	314,592,500
1420399	Receipts from Administrative Fees and Charges	-	-	-	1,761,827,500	1,853,427,500	1,991,407,500	2,101,407,500
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
	Total A.I.A from State Department for Tourism	11,750,631,836	11,750,631,836	10,764,480,000	10,923,980,000	11,297,888,081	11,752,258,068	12,509,285,782
	1203 (Receiver of Revenue-State Department for Wildlife) 1420000 Sales of Goods and Services							
1420399	Receipts from Administrative Fees and Charges	9,204,948,004	9,204,948,004	8,156,000,000	9,638,000,000	10,096,720,000	9,957,000,000	10,942,000,000
1450208	Interest Received from Financial Institutions				11,773,515	129,000,000	220,000,000	311,000,000
	Total A.I.A from State Department for Wildlife	9,204,948,004	9,204,948,004	8,156,000,000	9,649,773,515	10,225,720,000	10,177,000,000	11,253,000,000
	1212 (Receiver of Revenue- State Department for Gender and Affirmative Action) 1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
	Total A.I.A from State Department for Gender and Affirmative Action	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
	1213 (Receiver of Revenue- State Department for Public Service) 1420000 Sales of Goods and Services							
1423010	Sale of Goods and Fees for Services	1,862,560,000	1,862,560,000	1,993,362,407	1,971,362,407	2,006,362,407	2,114,200,000	2,233,000,000
1420507	Receipts from Sale of Agricultural Goods	723,570,000	723,570,000	956,237,593	956,237,593	1,094,737,593	1,157,000,000	1,272,800,000
	Total A.I.A from State Department for Public Service	2,586,130,000	2,586,130,000	2,949,600,000	2,927,600,000	3,101,100,000	3,271,200,000	3,505,800,000
	1252 (Receiver of Revenue-The State) 1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	180,100,000	180,100,000	180,100,000	180,100,000	180,100,000	180,100,000	180,100,000
1420399	Receipts from Administrative Fees and Charges	24,100,000	24,100,000	7,000,000	10,000,000	16,900,000	7,000,000	7,000,000
1420504	Course Fees and Hostel Charges	377,480,000	377,480,000	377,480,000	414,980,000	414,980,000	377,480,000	377,480,000
	Total A.I.A from the State Law Office	581,680,000	581,680,000	564,580,000	605,080,000	611,980,000	564,580,000	564,580,000
	1253 (Receiver of Revenue-State Department for Justice Human Rights and Constitutional Affairs)							
1420399	Receipts from Administrative Fees and Charges	-	-	100,000	100,000	-	-	-
	Total A.I.A from the State Department for Justice Human Rights and Constitutional Affairs	-	-	100,000	100,000	-	-	-

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ²	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1420299	1261 (Receiver of Revenue- The Judiciary) Receipts from Administrative Fees and Charges	-	-	366,045,973	366,045,973	-	-	-
	Total A.L.A from The Judiciary	5,000,000	-	366,045,973	366,045,973	-	-	-
1422099	1291 (Receiver of Revenue- Office of Director for Public Prosecutions) 1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	2,000,000	2,000,000	7,500,000	8,595,450	7,500,000	7,500,000	7,500,000
	Total A.L.A from Office of Director for Public Prosecutions	2,000,000	2,000,000	7,500,000	8,595,450	7,500,000	7,500,000	7,500,000
1420318	1331 (Receiver of Revenue- State Department for Environment & Climate Change) 1420000 Sales of Goods and Services Licence Fees	900,000,000	900,000,000	1,324,000,000	1,324,000,000	1,424,100,000	1,650,000,000	1,814,895,000
1420329	Educational Visits Fees	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
1420330	Specialized Weather Products Charges	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
1420504	Course Fees and Hotel Charges	11,750,000	11,750,005	11,750,000	11,750,000	11,750,000	11,750,000	11,750,000
3510801	3100000 Receipts from Sale of Non-Financial Assets Receipt from Sale of Plant, Machinery and Equipment	2,750,000	2,750,005	2,750,000	2,750,000	2,750,000	2,850,000	2,955,000
3112222	Receipt from Sale of Household Furniture and Institutional Equipment	500,000	500,000	500,000	500,000	500,000	500,000	500,000
3510803	Receipt from Sale of Office and General Equipment	500,000	500,000	500,000	500,000	500,000	500,000	500,000
	Total A.L.A from State Department for Environment & Climate Change	918,900,000	918,900,010	1,342,900,000	1,342,900,000	1,443,000,000	1,669,000,000	1,834,000,000
3511002	1332 (Receiver of Revenue- State Department for Forestry) 1420000 Sales of Goods and Services Receipt from Sale of Cultivated Assets (Plants and Crops)	1,496,000,000	1,496,000,000	4,870,000,000	4,870,000,000	4,874,000,000	4,876,000,000	4,878,000,000
3112222	3100000 Receipts from Sale of Non-Financial Assets Receipt from Sale of Plant, Machinery and Equipment	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3122103	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Non-Capital Goods	78,000,000	78,000,000	78,000,000	78,000,000	78,000,000	78,000,000	78,000,000
	Total A.L.A from State Department for Forestry	1,576,000,000	1,576,000,000	4,950,000,000	4,950,000,000	4,954,000,000	4,956,000,000	4,958,000,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)								
New Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- Parliamentary Joint Service)							
	1420000 Sales of Goods and Services							
1423010	Sale of Goods and Fees for Services	20,000,000	20,000,000	24,000,000	20,000,000	-	-	-
	3100000 Receipts from Sale of Non-Financial Assets							
3112222	Receipt from Sale of Plant, Machinery and Equipment	4,000,000	4,000,000	-	4,000,000	-	-	-
	Total A.L.A from Parliamentary Joint Service	24,000,000	24,000,000	24,000,000	24,000,000	-	-	-
	2051 (Receiver of Revenue-Judicial Service Commission)							
	1450200 Other Receipts not Classified Elsewhere							
1450217	Receipts from Other Government Agencies	-	-	-	10,000,000	-	-	-
	Total A.L.A from Judicial Service Commission	-	-	-	10,000,000	-	-	-
	2061 (Receiver of Revenue-Commission for Revenue Allocation)							
3510601	Sale of Motor Vehicles	-	-	-	252,822	-	-	-
	Total A.L.A from Commission for Revenue Allocation	-	-	-	252,822	-	-	-
	2071 (Receiver of Revenue- Public Service Commission)							
	1420000 Sales of Goods and Services							
1420310	Examination and Tuition Fees	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
3520304	Sale of Goods and Fees for Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1420342	Training Levy	-	-	-	9,200,000	9,000,000	9,000,000	9,000,000
	Total A.L.A from Public Service Commission	15,000,000	15,000,000	15,000,000	24,200,000	24,000,000	24,000,000	24,000,000
	2091 (Receiver of Revenue- Teachers Service Commission)							
	1420000 Sales of Goods and Services							
3520204	Sale of Goods and Fees for Services	-	-	-	135,471,606	100,955,058	100,955,058	100,955,058
3520304	Sale of Goods and Fees for Services	1,000,312,000	1,000,312,000	958,000,000	928,528,394	899,044,942	899,044,942	899,044,942
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3122102	Sale of Equipment, Plant and Machinery	7,200,000	7,200,000	-	-	-	-	-
	Total A.L.A from Teachers Service Commission	1,007,512,000	1,007,512,000	958,000,000	1,064,000,000	1,000,000,000	1,000,000,000	1,000,000,000
	2111 (Receiver of Revenue- Auditor General)							
	1420000 Sales of Goods and Services							
1410402	Rent of Government Buildings and Housing	7,000,000	7,000,000	7,000,000	7,000,000	12,000,000	12,000,000	12,000,000
1420344	Audit Fees	400,000,000	400,000,000	400,000,000	400,000,000	410,000,000	410,000,000	410,000,000
	Total A.L.A from Auditor General	407,000,000	407,000,000	407,000,000	407,000,000	422,000,000	422,000,000	422,000,000
	1271 (Receiver of Revenue- Ethics and Anticorruption Commission)							
1420399	Other Receipts from Administrative Fees and Charges	-	-	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000
	1440000 Other Receipts not Classified Elsewhere							
1450200	Receipts Not Classified Elsewhere	-	-	-	8,538,000	-	-	-
	Total A.L.A from Ethics and Anticorruption Commission	-	-	13,700,000	22,238,000	13,700,000	13,700,000	13,700,000
	2121 (Receiver of Revenue- Controller of Budget)							
	1420000 Sale of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	361,885	361,885	500,000	500,000	500,000	500,000	500,000
	3140000 Disposal and Sales of Non-Produced Assets							
3143322	Receipts from Sale of Non-Produced Assets	527,755	527,755	7,500,000	-	-	-	-
3510601	3510601 Sale of Motor Vehicles	-	-	-	1,500,000	1,500,000	1,500,000	1,500,000
	Total A.L.A from Controller of Budget	5,100,000	889,640	8,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Recurrent Appropriations-in-aid	280,463,977,995	268,525,791,172	331,936,768,424	357,406,771,790	364,691,577,768	380,961,193,603	389,632,614,273

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ⁶	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1024 (Receiver of Revenue -State Department for Immigration and Citizen Services)							
	1420000 Sale of Goods and Services							
1420229	Other Immigration Fees	1,340,000,000	1,340,000,000	112,160,000	292,160,000	172,030,000	192,030,000	429,160,000
1420236	Agency Fees	-	-	2,607,500,000	3,727,500,000	2,482,500,000	2,607,500,000	2,607,500,000
1420326	Other Immigration Fees	-	-	6,250,340,000	7,912,340,000	5,399,184,403	6,520,470,000	6,283,340,000
	Total A.L.A from State Department for Immigration and Citizen Services	1,340,000,000	1,340,000,000	8,970,000,000	11,932,000,000	8,053,714,403	9,320,000,000	9,320,000,000
	1025 (Receiver of Revenue- National Police Service)							
1420234	Certificate of Good Conduct Fees	-	-	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
	Total A.L.A from National Police Service	-	-	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
	1032 (Receiver of Revenue- State Department for Devolution)							
1320202	Capital Grants from International Organizations	-	-	-	-	160,000,000	160,000,000	160,000,000
	Total A.L.A from State Department for Devolution	-	-	-	-	160,000,000	160,000,000	160,000,000
	1036 (Receiver of Revenue - State Department for Development of the ASAL and Regional Development)							
	1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	50,000,000	50,000,000	96,560,000	-	150,000,000	-	-
	1310100 Capital Grants from Foreign Governments							
1310102	Capital Grants from Foreign Governments	-	-	-	-	40,000,000	90,000,000	90,000,000
	Total A.L.A from State Department for of the ASAL and Regional Development	50,000,000	50,000,000	96,560,000	-	190,000,000	90,000,000	90,000,000
	(Receiver of Revenue- Ministry of Defence)							
	1420000 Sales of Goods and Services							
1410402	Rent of Government Buildings and Housing	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000
	Total A.L.A from Ministry of Defence	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000
	1064 (Receiver of Revenue- State Department for TVET)							
	1320000 Grants from Foreign Governments							
1310102	Capital Grants from International Organizations	-	-	55,000,000	1,194,000,000	1,100,000,000	1,179,000,000	1,780,000,000
1320102	Capital Grants from International Organizations	-	-	-	55,000,000	50,000,000	362,000,000	148,000,000
1320202	Capital Grants from International Organizations	-	-	-	128,000,000	-	-	-
1322002	Capital Grants from Foreign Governments	260,000,000	260,000,000	807,000,000	-	-	-	-
	Total A.L.A from State Department for TVET	260,000,000	260,000,000	862,000,000	1,377,000,000	1,150,000,000	1,541,000,000	1,928,000,000
	(Receiver of Revenue- State Department of Higher Education and Research)							
	1310000 Grants From Foreign Governments							
1310202	Capital Grants from Foreign Governments	20,000,000	20,000,000	40,000,000	40,000,000	-	-	-
	Total A.L.A from State Department for Higher Education and Research	20,000,000	20,000,000	40,000,000	40,000,000	-	-	-
	1066 (Receiver of Revenue- State Department for Basic Education)							
	1310000 Grants From Foreign Governments							
1312002	Capital Grants from Foreign Governments	185,000,000	185,000,000	260,000,000	290,000,000	260,000,000	170,000,000	120,000,000
	1320000 Grants from International Organizations							
	Total A.L.A from State Department for Basic Education	185,000,000	185,000,000	260,000,000	290,000,000	260,000,000	170,000,000	120,000,000

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)

Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1310202	1310000 Grants From Foreign Governments Capital Grants from Foreign Governments	-	-	11,000,000	11,000,000	11,000,000	-	-
1320202	1320202 Capital Grants from International Organizations 1320000 Grants from International Organizations Capital Grants from International Organizations	9,097,773,959	9,097,773,959	10,004,104,378	7,999,680,807	8,695,850,748	10,211,181,793	40,000,000
	Total A.L.A from the National Treasury	9,097,773,959	9,097,773,959	10,015,104,378	8,010,680,807	8,706,850,748	10,211,181,793	40,000,000
1310202	1072 (Receiver of Revenue- State Department for Economic Planning) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	300,000,000	-	60,000,000	10,000,000	50,000,000	-	-
	Total A.L.A from State Department for Economic Planning	300,000,000	-	60,000,000	10,000,000	50,000,000	-	-
1310202	1082 (Receiver of Revenue- State Department for Medical Services) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	599,191,164	599,191,164	300,000,000	215,000,000	600,000,000	600,000,000	-
1320102	1320000 Grants from International Organizations Capital Grants from International Organizations	3,224,620,351	3,224,620,351	3,300,000,000	2,650,000,000	3,759,000,000	3,077,000,000	1,260,000,000
	Total A.L.A from State Department for Medical Services	3,823,811,515	3,823,811,515	3,600,000,000	2,865,000,000	4,359,000,000	3,677,000,000	1,260,000,000
1310299	1083 (Receiver of Revenue- State Department for Public Health and Professional Standards) Grants from Foreign Govts. - Direct Payments treated as AIA	-	-	-	-	100,000,000	193,000,000	186,000,000
	Total A.L.A from State Department for Public Health and Professional Standards	-	-	-	-	100,000,000	193,000,000	186,000,000
1322002	1091 (Receiver of Revenue- State Department for Roads) 1320000 Grants from International Organizations Capital Grants from International Organizations	2,170,000,000	2,170,000,000	319,533,333	880,000,000	30,000,000	40,000,000	10,000,000
1142010	1140000 Taxes of Goods and Services Road Maintenance Levy-7 Shillings	-	-	32,000,000,000	32,000,000,000	32,667,610,250	34,852,170,244	36,706,462,414
1142013	Road Maintenance Levy-Annuity Fund	14,300,000,000	14,087,000,000	14,382,000,000	14,382,000,000	7,000,750,000	15,856,155,000	16,648,962,750
1142013	Petroleum Development Levy (PDL)	-	-	-	-	-	-	-
	Total A.L.A from State Department for Roads	16,470,000,000	16,257,000,000	46,701,533,333	47,262,000,000	39,698,360,250	50,748,325,244	53,365,425,164
1156002	1092 (Receiver of Revenue- State Department for Transport) 1150000 Taxes on Inter. Trade & Transactions Railway Development Levy (RDL)	37,396,000,000	36,820,161,586	40,694,064,807	47,124,837,926	48,493,000,000	51,022,000,000	51,472,000,000
1310102	1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	-	-	270,000,000	10,000,000	238,000,000	-	-
1320200	1320000 Grants from International Organizations Capital Grants from International Organizations	165,000,000	-	592,000,000	97,000,000	71,000,000	-	-
	Total A.L.A from State Department for Transport	37,561,000,000	36,820,161,586	41,556,064,807	47,231,837,926	48,802,000,000	51,022,000,000	51,472,000,000
1420300	1093 (Receiver of Revenue-State Department for Shipping and Maritime) 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	480,000,000	480,000,000	2,059,000,000	2,059,000,000	985,000,000	214,000,000	-
	Total A.L.A from State Department for Shipping and Maritime	480,000,000	480,000,000	2,059,000,000	2,059,000,000	985,000,000	214,000,000	-

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1094 (Receiver of Revenue-State Department for Housing and Urban Development)							
	1110000 Taxes on Income, Profits and Capital Gains							
1111007	Housing Levy	63,220,000,000	64,688,537,398	95,000,200,000	95,000,200,000	110,027,200,000	101,603,114,380	113,338,020,083
	1420000 Sales of Goods and Services							
1421003	Rent on Government Buildings and Housing	1,029,000,000	1,029,000,000	838,800,000	838,800,000	838,800,000	838,800,000	838,800,000
	Total A.L.A from State Department for Housing and Urban Development	64,249,000,000	65,717,537,398	95,839,000,000	95,839,000,000	110,866,000,000	102,441,914,380	114,176,820,083
	1095 (Receiver of Revenue- State Department for Public Works)							
	3140000 Receipts from the Sale of Non- Produced Assets							
3143322	Receipts from Sale of Non- Produced Assets	100,000,000	100,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
	Total A.L.A from State Department for Public Works	100,000,000	100,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
	1104 (Receiver of Revenue- State Department for Irrigation)							
	1310000 Grants from Foreign Governments							
1310202	Capital Grants from Foreign Governments	100,000,000	100,000,000	142,000,000	60,000,000	65,400,000	30,000,000	-
	1420500 Receipts from Sales by Non- Market Establishments							
1420502	Water Rates	-	-	-	-	250,000,000	258,000,000	258,000,000
	Total A.L.A from State Department for Irrigation	100,000,000	100,000,000	142,000,000	60,000,000	315,400,000	288,000,000	258,000,000
	1109 (Receiver of Revenue- State Department for Water and Sanitation)							
	1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	-	-	80,000,000	80,000,000	-	-	-
	Total A.L.A from State Department for Water and Sanitation	496,000,000	-	80,000,000	80,000,000	-	-	-
	1112 (Receiver of Revenue- State Department for Lands and Physical Planning)							
	1420000 Sale of Goods and Services							
1420318	Receipts from the Sale of Inventories, Stocks and Commodities	630,000,000	630,000,000	1,477,000,000	-	-	-	-
	1420200 Receipts from Administrative Fees and Charges							
1420203	Other Land Revenue	-	-	-	1,196,200,000	1,044,246,002	1,182,220,698	1,013,412,519
	Total A.L.A from State Department for Lands and Physical Planning	630,000,000	630,000,000	1,477,000,000	1,196,200,000	1,044,246,002	1,182,220,698	1,013,412,519
	1122 (Receiver of Revenue- State Department for Information Communication Technology and Digital Economy)							
	1420000 Sale of Goods and Services							
1420318	Licence Fees	580,000,000	580,000,000	750,000,000	750,000,000	750,000,000	1,100,000,000	1,150,000,000
	1410500 Other Property Income							
1410501	Rent of Land and Buildings	-	-	-	110,000,000	-	-	-
	Total A.L.A from State Department for Information Communication Technology and Digital Economy	580,000,000	580,000,000	750,000,000	860,000,000	750,000,000	1,100,000,000	1,150,000,000

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ⁶	Revised Estimates I 2025/2026 ⁵	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1132 (Receiver of Revenue- State Department for Sports)							
	1140000 Taxes on Goods and Services							
1144001	Betting (winnings, gaming, lotteries and betting taxes)	16,000,000,000	-	15,735,000,000	19,411,000,000	16,361,156,041	18,900,000,000	19,901,700,000
	Total A.L.A from State Department for Sports	16,000,000,000	-	15,735,000,000	19,411,000,000	16,361,156,041	18,900,000,000	19,901,700,000
	(Receiver of Revenue- State Department for Culture and Heritage)							
	1330400 Grants Received by Other General Government Units							
1330400	1140401 Betting Tax - Receipts from Taxes on Specific Services	-	-	756,000,000	-	-	-	-
	Total A.L.A from State Department for Culture and Heritage	-	-	756,000,000	-	-	-	-
	1135 (Receiver of Revenue- State Department for Youth Affairs and Creative Economy)							
	1140401 Betting Tax - Receipts from Taxes on Specific Services	-	-	420,000,000	-	-	-	-
	1310202 Capital Grants from Foreign Governments	-	-	80,000,000	200,000,000	-	-	-
	Total A.L.A from State Department for Youth Affairs and Creative Economy	-	-	500,000,000	200,000,000	-	-	-
	1152 (Receiver of Revenue- State Department for Energy)							
	1140000 Taxes on Goods and Services							
1140701	5% Electricity Levy-REP	5,669,000,000	5,669,000,000	4,944,000,000	6,344,000,000	4,300,000,000	1,809,000,000	4,821,000,000
1140703	Petroleum Development Levy (PDL)	926,000,000	926,000,000	1,081,000,000	1,486,000,000	1,011,000,000	1,781,000,000	1,699,000,000
	1300000 Grants							
1310202	Capital Grants from Foreign Governments	610,000,000	610,000,000	600,000,000	100,000,000	50,000,000	-	-
1322002	Capital Grants from International Organizations	126,000,000	126,000,000	-	-	-	-	-
1310201	Current Grants from Foreign Governments	-	-	-	-	531,000,000	-	100,000,000
	1410000 Property Income							
1410100	Interest Receipts	100,000,000	100,000,000	150,000,000	276,000,000	-	-	-
1140607	Royalties on Geothermal Development	286,000,000	286,000,000	510,000,000	455,000,000	504,000,000	504,000,000	557,000,000
1415001	Rent of Land	6,850,000	6,850,000	-	-	-	-	-
1415009	Stand Premia	68,500,000	68,500,000	-	-	-	-	-
	1420000 Sales of Goods and Services							
1130307	Sale of Steam	3,584,000,000	3,584,000,000	3,200,000,000	3,200,000,000	3,200,000,000	5,530,000,000	10,110,000,000
1420223	Licence Fees	-	-	-	-	26,000,000	-	-
1420101	Sale of Electricity	1,426,708,386	1,454,708,386	2,336,000,000	2,336,000,000	2,872,000,000	8,259,000,000	-
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
	Total A.L.A from State Department for Energy	12,831,058,386	12,831,058,386	12,821,000,000	14,197,000,000	12,494,000,000	17,883,000,000	17,287,000,000
	1162 (Receiver of Revenue- State Department for Livestock Development)							
	1140500 Receipts from Permission to Use the Goods or to Perform Services and Act							
1140505	Licence Fee Under Imports, Exports and Essential Supplies Act	-	-	-	50,000,000	50,000,000	50,000,000	50,000,000
3520204	Sale of Goods and Fees for Services	-	-	-	-	112,000,000	112,000,000	112,000,000
	Total A.L.A from State Department for Livestock Development	-	-	-	50,000,000	162,000,000	162,000,000	162,000,000
	1169 (Receiver of Revenue- State Department for Agriculture)							
	1310000 Grants from Foreign Governments							
1310202	Capital Grants from Foreign Governments	93,000,000	93,000,000	62,000,000	-	111,000,000	117,000,000	121,000,000
	1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	99,200,000	99,200,000	-	-	-	-	-
	1410000 Property Income							
1410106	Interest Receipts	44,937,612	44,937,612	-	-	-	-	-
	1420000 Sale of Goods and Services							
3511002	Receipt from the Sale of Cultivated Assets (Plants and Crops)	135,000,000	135,000,000	135,000,000	-	200,000,000	200,000,000	231,400,000
3520304	Sale of Goods and Fees for Services	-	-	-	1,975,000,000	938,500,000	938,500,000	101,200,000
	Total A.L.A from State Department for Agriculture	372,137,612	372,137,612	197,000,000	1,975,000,000	1,249,500,000	1,255,500,000	453,600,000

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ⁶	Revised Estimates I 2025/2026 ⁵	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1177 (Receiver of Revenue- State Department for Investment Promotion)							
1420341	Agency Fees	-	-	-	350,000,000	-	-	-
	Total A.L.A from State Department for Investment Promotion	-	-	-	350,000,000	-	-	-
	1192 (Receiver of Revenue-State Department for Mining)							
1420318	Licence Fees	-	-	-	92,300,000	125,700,000	229,320,000	213,000,000
	Total A.L.A from State Department for Mining	-	-	-	92,300,000	125,700,000	229,320,000	213,000,000
	(Receiver of Revenue- State Department for Social Protection, Pensions and Senior Citizens Affairs)							
	1320000 Grants from International Organizations							
1322001	Capital Grants from International	245,000,000	245,000,000	-	-	-	-	-
	Total A.L.A from State Department for Social Protection,Pensions and Senior Citizens Affairs	245,000,000	245,000,000	-	-	-	-	-
	1193 (Receiver of Revenue- State Department for Petroleum)							
	1140000 Taxes on Goods and Services							
1140703	Petroleum Development Levy (PDL)	1,768,868,616	1,768,868,616	4,966,000,000	4,996,000,000	674,000,000	10,195,000,000	10,828,000,000
	1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	-	-	-	-	-	-	-
	1410000 Property Income							
1140605	Royalties on Oil Exploration	30,000,000	30,000,000	30,000,000	30,000,000	-	-	-
1140606	Royalties on Oil Exploration Training Fees	271,131,384	271,131,384	165,000,000	165,000,000	120,000,000	120,000,000	100,000,000
	Total A.L.A from State Department for Petroleum	2,070,000,000	2,070,000,000	5,161,000,000	5,191,000,000	794,000,000	10,315,000,000	10,928,000,000
	1202 (Receiver of Revenue- State Department for Tourism)							
	1140500 Receipts from Permission to use Goods or to Perform Services or Activities							
1140508	Air Passenger Service Charge	25,000,000	-	5,010,000,000	5,210,000,000	5,210,000,000	6,183,000,000	5,975,000,000
	Total A.L.A from State Department for Tourism	25,000,000	-	5,010,000,000	5,210,000,000	5,210,000,000	6,183,000,000	5,975,000,000
	1203 (Receiver of Revenue- State Department for Wildlife)							
	Receipts from Permission to use Goods or to Perform Services or Activities							
1140508	Air Passenger Service Charge	-	-	890,000,000	1,280,000,000	-	-	-
	1310000 Grants from Foreign Government							
1310299	Capital Grants from Foreign Governments	135,000,000	135,000,000	135,000,000	5,000,000	-	-	-
	1320000 Grants from International Organizations							
1320202	Capital Grants from International Organizations	-	-	3,000,000	3,000,000	-	-	-
	Total A.L.A from State Department for Wildlife	135,000,000	135,000,000	1,028,000,000	1,288,000,000	-	-	-
	1212 (Receiver of Revenue- State Department for Gender and Affirmative Action)							
	1310000 Grants from Foreign Governments							
1310102	Capital Grants from Foreign Governments	100,000,000	-	200,000,000	20,000,000	-	-	-
	Total A.L.A from State Department for Gender and Affirmative Action	100,000,000	-	200,000,000	20,000,000	-	-	-
	1213 (Receiver of Revenue- State Department for Public Service and Human Capital Development)							
1310202	Capital Grants from Foreign Governments	260,945,784	-	345,000,000	245,000,000	-	-	-
	Total A.L.A from State Department for Public Service and Human Capital Development	260,945,784	-	345,000,000	245,000,000	-	-	-
	1331 (Receiver of Revenue- State Department for Environment & Climate Change)							
	1320200 Grants from International Organizations							
1320202	Capital Grants from International Organizations	70,000,000	-	70,000,000	20,000,000	-	-	-
	Total A.L.A from State Department for Environment & Climate Change	254,000,000	-	70,000,000	20,000,000	-	-	-
	1261 (Receiver of Revenue-Judiciary)							
	Receipts from Administrative Fees and Charges							
1420299	Other Receipts from Administrative Fees and Charges	-	-	547,061,527	547,061,527	547,061,527	-	-
	Total A.L.A from Judiciary	-	-	547,061,527	547,061,527	547,061,527	-	-
	Total Development Appropriations-in-aid	168,912,727,256	151,648,480,456	255,962,324,045	268,643,080,260	263,517,988,971	288,370,462,115	290,543,957,767

TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES								
Code	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	3200000 Acquisition of Financial Assets							
	3214000 Domestic Loans Repayments							
	(Receiver of Revenue - Director General, Public Investment & Portfolio Management)							
3214200	Loans to Non-Financial Public Enterprises	4,245,276,265	11,545,777,757	11,605,828,213	11,545,777,757	12,007,430,590	12,032,618,397	11,519,281,680
3214300	Loans to Financial Institutions	132,209,140	359,566,082	299,515,626	132,209,140	373,943,173	374,727,588	358,740,924
3205100	Privatization Proceeds	-	-	149,000,000,000	-	-	-	-
	Total Repayments from Domestic Lending and On-lending	4,377,485,405	11,905,343,839	160,905,343,839	11,677,986,898	12,381,373,763	12,407,345,985	11,878,022,604
3212501	3212000 Domestic Currency and Deposits Government Deposits ⁷	8,715,387,993	24,788,516,301	-	33,157,340,822	-	-	-
	Net Acquisition of Financial Assets	13,092,873,398	36,693,860,140	160,905,343,839	44,835,327,720	12,381,373,763	12,407,345,985	11,878,022,604
	3310000 Incurrence of Financial Liabilities- Domestic							
	3313000 Domestic Debt Securities							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
3313200	Securities other than Shares	596,559,670,956	853,120,548,900	634,751,408,224	961,664,859,655	1,119,445,964,408	534,586,801,602	673,230,717,316
	3314000 Domestic Loans							
3314203	Government Overdraft & Others	8,715,387,993.08	24,788,516,301	-	-	-	-	-
3318000	Other accounts payable	17,591,302,925	(32,234,807,743)	(181,000,000,000)	(32,000,000,000)	(100,667,610,250)	-	-
	3320000 Incurrence of Financial Liabilities- External							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
	3324100 Foreign Borrowing drawn through Exchequer							
3324101	Borrowing from Foreign Governments	6,482,129,477	6,360,991,656	9,219,567,910	9,203,708,284	8,621,933,196	10,048,922,465	11,655,089,535
3324102	Borrowing from International Organizations	80,961,828,146	79,448,816,182	115,389,111,361	114,954,360,452	107,687,986,821	125,511,089,615	145,572,123,995
3324103	Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans)	286,875,365,443	253,069,591,062	221,177,891,741	537,600,841,624	145,628,471,839	224,101,671,896	140,000,000,000
3324104	Program Loans	113,682,734,825	317,836,805,646	195,300,000,000	6,750,000,000	191,800,000,000	191,800,000,000	191,800,000,000
	3324200 Foreign Borrowing - Direct Payments							
3324201	Borrowing from Foreign Governments	52,993,045,025	39,593,407,644	52,207,912,311	60,603,710,293	45,423,223,105	74,371,600,423	87,639,634,484
3324203	Borrowing from International Organizations	34,852,015,015	26,039,455,500	34,335,655,612	39,857,332,601	29,873,558,935	48,912,081,453	57,638,089,217
	Total Incurrence of Financial Liabilities (External)	575,847,117,931	722,349,067,688	627,630,138,935	768,969,953,254	529,035,173,896	674,745,365,851	634,304,937,230
	Total Borrowing and Repayments	1,211,806,353,203	1,604,717,185,285	1,242,286,890,998	1,743,470,140,629	1,560,194,901,817	1,221,739,513,438	1,319,413,677,150

ANNEX I: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Vote	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates 1 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1011	Executive Office of the President	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
1012	Office of the Deputy President	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
1017	State House	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
1023	State Department for Correctional Services	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000
1024	State Department for Immigration and Citizen Services	2,307,500,000	2,307,500,000	11,494,400,000	17,059,421,650	11,556,114,403	12,094,400,000	12,094,400,000
1025	National Police Service	-	-	565,927,600	565,927,600	565,930,000	565,927,600	565,927,600
1026	State Department for Internal Security and National Administration	133,020,000	133,020,000	130,070,000	130,070,000	170,070,000	170,070,000	170,070,000
1032	State Department for Devolution	26,417,379	-	-	-	4,000,000	4,500,000	5,500,000
1036	State Department for ASALs and Regional Development	478,500,000	478,500,000	478,500,000	602,500,000	478,500,000	478,500,000	478,500,000
1041	Ministry of Defence	3,384,898,052	3,384,898,052	8,361,300,000	8,361,300,000	8,727,300,000	8,361,300,000	8,361,300,000
1053	State Department for Foreign Affairs	219,652,800	222,652,800	448,314,973	296,913,199	312,900,000	332,900,000	332,900,000
1064	State Department for Technical, Vocational Education and Training	5,682,814,565	5,682,814,565	14,978,319,475	21,793,839,475	26,069,040,000	26,069,040,000	26,069,040,000
1065	State Department for Higher Education and Research	55,274,266,866	55,274,266,866	54,788,988,577	55,853,744,446	57,206,000,000	70,838,000,000	70,838,000,000
1066	State Department for Basic Education	2,121,000,000	2,096,000,000	1,367,672,626	1,367,672,626	1,355,170,000	1,355,170,000	1,355,170,000
1067	State Department for Science, Innovation and Research	-	-	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
1071	The National Treasury	13,409,874,188	13,409,874,188	15,880,200,000	16,429,100,000	18,115,000,000	18,527,300,000	18,954,300,000
1072	State Department for Economic Planning	271,200,000	271,200,000	286,100,000	281,200,000	391,000,000	451,000,000	501,000,000
1082	State Department for Medical Services	20,627,000,000	20,627,000,000	26,812,680,000	27,343,180,000	43,753,294,687	45,013,420,000	46,347,730,000
1083	State Department for Public Health and Professional Standards	7,976,254,000	7,976,254,005	9,017,300,000	9,286,800,000	9,786,280,000	10,280,410,000	10,733,680,000
1091	State Department for Roads	83,063,211,993	82,850,211,993	116,598,269,200	116,605,269,200	96,037,900,250	107,107,865,244	110,170,965,164
1092	State Department for Transport	50,688,322,235	39,623,161,586	45,347,064,807	51,777,517,926	53,346,000,000	55,975,000,000	56,625,000,000
1093	State Department for Shipping and Maritime Affairs	2,313,000,000	2,313,000,000	5,047,000,000	5,037,000,000	5,425,000,000	5,241,000,000	5,364,000,000
1094	State Department for Housing and Urban Development	64,335,000,000	65,803,537,398	101,125,000,000	101,125,000,000	114,709,000,000	106,386,914,380	118,227,820,083
1095	State Department for Public Works	1,050,000,000	1,050,000,000	1,588,400,000	1,606,400,000	1,206,000,000	1,240,000,000	1,303,000,000
1104	State Department for Irrigation	308,000,000	308,000,000	308,000,000	308,000,000	300,000,000	308,000,000	308,000,000
1107	Ministry of Water and Sanitation	3,389,500,000	3,389,500,005	3,658,000,000	5,053,000,000	5,425,000,000	5,259,000,000	5,499,000,000
1112	State Department for Lands and Physical Planning	704,303,493	679,000,000	1,520,000,000	3,203,818,789	3,157,246,002	3,301,720,698	3,139,412,519
1122	State Department for Information Communication Technology & Digital Economy	2,040,000,000	1,003,000,000	1,173,000,000	1,393,000,000	1,243,000,000	1,751,000,000	1,864,000,000
1123	State Department for Broadcasting and Telecommunications	2,665,000,000	2,665,000,000	2,715,000,000	2,415,000,000	2,585,000,000	2,626,000,000	2,698,000,000
1132	State Department for Sports	16,219,001,000	219,001,005	16,303,300,000	19,980,400,000	17,032,556,041	19,548,970,000	20,585,570,000
1134	State Department for Culture and Heritage	405,000,000	405,000,000	1,390,730,000	634,730,000	654,230,000	639,730,000	641,730,000
1135	State Department for Youth Affairs and the Arts	256,189,000	-	600,570,000	180,570,000	180,570,000	199,930,000	216,980,000
1152	State Department for Energy	19,944,123,065	19,972,123,065	23,329,000,000	25,205,000,000	24,178,000,000	30,289,000,000	29,945,000,000
1162	State Department for Livestock Development	2,599,525,000	2,599,525,000	2,306,700,000	2,704,985,000	2,890,610,000	2,939,080,000	3,075,080,000
1166	State Department for the Blue Economy and Fisheries	36,646,368	-	121,000,000	304,298,190	251,000,000	271,820,000	-
1169	State Department for Agriculture	7,775,887,612	7,775,887,612	11,921,400,000	20,474,504,563	19,416,705,000	20,666,515,000	21,100,070,000
1173	State Department for Cooperatives	1,152,100,000	1,152,100,010	1,213,230,000	1,213,230,000	1,267,730,000	1,307,930,000	1,358,930,000
1174	State Department for Trade	1,370,400,000	1,370,400,000	1,641,590,000	1,641,590,000	1,766,530,000	1,959,010,000	2,142,880,000
1175	State Department for Industry	627,695,000	627,695,000	868,000,000	1,616,000,000	1,751,190,000	2,004,330,000	2,260,090,000
1176	State Department for Micro, Small and Medium Enterprises Development	343,606,631	223,606,631	594,500,000	734,961,292	594,500,000	594,500,000	594,400,000
1177	State Department for Investment Promotion	512,500,000	512,500,000	742,000,000	1,092,000,000	742,000,000	742,000,000	742,000,000
1184	State Department for Labour and Skills Development	2,606,500,000	2,606,500,005	2,680,100,000	2,680,100,000	2,703,300,000	2,683,300,000	2,683,300,000

ANNEX I: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE- CONT'D

Vote	Description	Actual Receipts 2023/2024¹	Actual Receipts 2024/2025²	Estimates 2025/2026³	Revised Estimates I 2025/2026³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1185	State Department for Social Protection & Senior Citizens	100,000,000	99,115,000	103,140,000	153,140,000	128,140,000	128,140,000	128,140,000
1192	State Department for Mining	100,000,000	100,000,000	750,000,000	1,565,000,000	1,350,000,000	1,079,382,935	1,113,030,891
1193	State Department for Petroleum	25,613,655,226	25,613,655,231	30,244,400,000	29,894,400,000	22,834,000,000	30,342,000,000	30,955,000,000
1202	State Department for Tourism	11,775,631,836	11,750,631,836	15,774,480,000	16,133,980,000	16,507,888,081	17,935,258,068	18,484,285,782
1203	State Department for Wildlife	9,204,948,004	9,204,948,004	9,046,000,000	10,929,773,515	10,225,720,000	10,177,000,000	11,253,000,000
1212	State Department for Gender and Affirmative Action	235,000,000	135,000,000	335,000,000	135,000,000	135,000,000	135,000,000	135,000,000
1213	State Department for Public Service	2,847,075,784	2,586,130,000	3,294,600,000	2,927,600,000	3,101,100,000	3,271,200,000	3,505,800,000
1252	State Law Office	581,680,000	581,680,000	564,580,000	605,080,000	611,980,000	564,580,000	564,580,000
1261	Judiciary	5,000,000	-	913,107,500	913,107,500	547,061,527	-	-
1271	Ethics and Anticorruption Commission	-	-	13,700,000	22,238,000	13,700,000	13,700,000	13,700,000
1291	Office of the Director of Public Prosecutions	2,000,000	2,000,000	7,500,000	8,595,450	7,500,000	7,500,000	7,500,000
1331	State Department for Environment & Climate Change	1,172,900,000	918,900,010	1,412,900,000	1,342,900,000	1,443,000,000	1,669,000,000	1,834,000,000
1332	State Department for Forestry	1,576,000,000	1,576,000,000	4,950,000,000	4,950,000,000	4,954,000,000	4,956,000,000	
2043	Parliamentary Joint Services	24,000,000	24,000,000	24,000,000	24,000,000	-	-	
2061	Commission for Revenue Allocation	-	-	-	252,822	-	-	-
2071	Public Service Commission	15,000,000	15,000,000	15,000,000	24,200,000	24,000,000	24,000,000	24,000,000
2091	Teachers Service Commission	1,050,512,000	1,007,512,000	958,000,000	1,064,000,000	1,000,000,000	1,000,000,000	1,000,000,000
2111	Auditor General	407,000,000	407,000,000	407,000,000	407,000,000	422,000,000	422,000,000	422,000,000
2121	Controller of Budget	5,100,000	889,640	8,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue Collected as Appropriation in Aid	431,067,035,097	403,067,091,507	534,942,000,000	582,642,000,000	644,804,926,241	639,503,213,925	656,986,682,040

ANNEX II: GRANTS COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Vote	Description	Actual Receipts 2023/2024 ¹	Actual Receipts 2024/2025 ²	Estimates 2025/2026 ³	Revised Estimates I 2025/2026 ³	Estimates 2026/2027	Estimates 2027/2028	Estimates 2028/2029
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1032	State Department for Devolution	-	-	-	-	160,000,000	160,000,000	160,000,000
1036	State Department for ASALs and Regional Development	50,000,000	50,000,000	96,560,000	-	190,000,000	90,000,000	90,000,000
1064	State Department for Technical, Vocational Education and Training	260,000,000	260,000,000	862,000,000	1,377,000,000	1,150,000,000	1,541,000,000	1,928,000,000
1065	State Department for Higher Education and Research	20,000,000	20,000,000	40,000,000	40,000,000	-	-	-
1066	State Department for Basic Education	185,000,000	185,000,000	260,000,000	290,000,000	260,000,000	170,000,000	120,000,000
1071	The National Treasury	9,097,773,959	9,097,773,959	10,015,104,378	8,010,680,807	8,706,850,748	10,211,181,793	40,000,000
1072	State Department for Economic Planning	300,000,000	-	60,000,000	10,000,000	50,000,000	-	-
1082	State Department for Medical Services	3,823,811,515	3,823,811,515	3,600,000,000	2,865,000,000	4,359,000,000	3,677,000,000	1,260,000,000
1083	State Department for Public Health and Professional Standards	-	-	-	-	100,000,000	193,000,000	186,000,000
1091	State Department for Roads	2,170,000,000	2,170,000,000	319,533,333	880,000,000	30,000,000	40,000,000	10,000,000
1092	State Department for Transport	165,000,000	-	862,000,000	107,000,000	309,000,000	-	-
1104	State Department for Irrigation	100,000,000	100,000,000	142,000,000	60,000,000	65,400,000	30,000,000	-
1107	Ministry of Water and Sanitation	-	-	80,000,000	80,000,000	-	-	-
1109	State Department for Water & Sanitation	496,000,000	-	80,000,000	80,000,000	-	-	-
1135	State Department for Youth Affairs and Creative Economy	-	-	80,000,000	200,000,000	-	-	-
1152	State Department for Energy	736,000,000	736,000,000	600,000,000	100,000,000	581,000,000	-	100,000,000
1169	State Department for Agriculture	192,200,000	192,200,000	62,000,000	-	111,000,000	117,000,000	121,000,000
1185	State Department for Social Protection, Pensions & Senior Citizens	245,000,000	-	-	-	-	-	-
1203	State Department for Wildlife	135,000,000	135,000,000	138,000,000	8,000,000	-	-	-
1212	State Department for Gender	100,000,000	-	200,000,000	20,000,000	-	-	-
1214	State Department for Public Service	70,000,000	-	70,000,000	20,000,000	-	-	-
1214	State Department for Youth Affairs	300,000,000	-	-	-	-	-	-
1331	State Department for Environment & Climate Change	70,000,000	-	70,000,000	20,000,000	-	-	-
	Total Grants Collected as Appropriation in Aid	18,515,785,474	16,769,785,474	18,508,197,711	14,167,680,807	16,072,250,748	16,229,181,793	4,015,000,000

Note:

- ¹The actual receipts for 2023/24 reflect returns from receivers of revenue which are audited
- ²The actual receipts for 2024/25 reflect returns from receivers of revenue which are pre-audited
- ³Revised figures reflect projected outcome based on trend information
- ⁴Net mean excluding Refunds
- ⁵Includes Petroleum Development Levy (PDL)
- ⁶Income Tax from Corporations is net of the capital gains tax which is separately reported.
- ⁷positive and negative reflect drawdown and accumulation of deposits respectively.
- ⁸IDF, RDL, PDL and RML reflects projected AIA revenue collection rather than the expected expenditure by the respective MDAs.

.....Estimates of Revenue, Grants and Loans.....